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ABSTRACT

This report provides financial information on 21 degree granting universities and related institutions which receive grants from the provincial government of Ontario, Canada. The report first explains the general guidelines and reporting requirements used in compiling the information; the principles of fund accounting involved; and the definitions of the types of funds, revenue sources, operating expenses and the various objects of expense such as salaries, benefits, and equipment. Tables of data then present summary information for all universities and colleges (on a consolidated basis). These tables cover (1) combined revenues and expenses and changes in fund balances; (2) revenues and additions by source and type of fund; (3) expenses (all expendable funds) by object and type of fund; (4) actual operating expenses by object and functional area; (5) general funds changes in appropriated fund balances; and (6) enrollment and basic income units in 1991-92. Other tables present percentage analyses of the reported revenues and expenses. Finally, financial data for each individual school are provided. There are: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University College, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnical Institute, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. Summary tables and individual school financial data comprise the bulk of the document. (JB)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1991-92

Volume I - Universities

Council of Finance Officers
Universities of Ontario

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1991-92

Volume I - Universities

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1992 12 21

The Honourable Richard Allen
Minister of Colleges and Universities
and Skills Development
6th Floor, Mowat Block
900 Bay Street
Toronto, Ontario M7A 1L2

Dear Dr. Allen:

The Council of Ontario Universities is pleased to submit to you, to the Government of Ontario, and to the Ontario Council on University Affairs the *Financial Report of Ontario Universities 1991-92*. It is the most recent in a series of publications which provides financial information for all 43 provincially assisted universities and colleges in Ontario.

The *Financial Report of Ontario Universities 1991-92* provides that financial information within a format which utilizes consistent categories and definitions developed by the Council of Finance Officers - Universities of Ontario. Volume I reports financial information on 21 degree granting universities and related institutions. Volume II includes 22 church related colleges, universities and seminaries. Volume III provides details on physical plant operating expenses at 16 universities and was prepared with the assistance of the Ontario Association of Physical Plant Administrators.

Best wishes.

Sincerely,

Peter George
President

COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO

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TABLE OF CONTENTS

VOLUME I - UNIVERSITIES

1. CHANGES IN FUND BALANCES vii

2. REPORT OF THE COUNCIL OF FINANCE OFFICERS ix

3. GENERAL CAVEAT xi

4. GUIDELINES 1

I. Introduction 1

A. University Accounting Procedures 1
B. Reporting 2
C. Submissions 2

II. Principles of Reporting 3

A. Fund Concept 3
B. Revenues and Expenses 3

1. Net Reporting 3
2. Internal Cost Transfers and Cost Recoveries 4
3. Gifts-in-Kind 4

C. Appropriated Funds 4

III. Definitions 5

A. Funds 5

1. General Expendable Funds 5

(a) Operating 5
(b) Other (Non-Credit) 5
(c) Ancillary Enterprises 5

2. Restricted Expendable Funds 6

(a) Sponsored Research 6
(b) Trust and Endowment 6
(c) Capital 6

3. Non-Expendable Trust and Endowment Fund 6

B. Revenue Sources 6

1. Government Grants and Contracts 6
2. Fees 8
3. Borrowings 8
4. Donations 8
5. Non-Government Grants and Contracts 8
6. Sales of Services and Products 9
7. Investment Income 9
8. Miscellaneous 9

C. Operating Expenses - Functional Areas 9

1. Instruction 9

(a) Instruction and (Non-Sponsored) Research Excluding Medicine 9
(b) Instruction and (Non-Sponsored) Research Medicine 9

2. Library 9
3. Central Computing and Communications 9
4. Student Services 10
5. Administration 11
6. Physical Plant 11
7. Other 12

D. Object of Expense 13

1. Salaries and Wages 13
2. Employee Benefits 13
3. Library Acquisitions 14
4. Equipment and Furniture 14
5. Operational Supplies and Expenses 14
6. Cost of Goods Sold 14
7. Utilities 14

8. Municipal Taxes 14
9. Renovations and Alterations 15
10. Externally Contracted Services 15
11. Scholarships, Bursaries, etc. 15
12. Principal and Interest Repayments 15
13. Land and Site Services 15
14. Buildings 15
15. Miscellaneous 16
16. Internal Cost Allocation 16

E. Tables 16

1. Table 1 - Combined Revenue and Expense and Changes in Fund Balances 16

2. Table 2 - Revenue and Additions by Source and Type of Fund 17

3. Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund 17

4. Table 4 - Actual Operating Expenses by Object and Functional Area 17

5. Table 5 - General Funds Changes in Appropriated Fund Balances 17

5. SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS) 19

Table 1 Combined Revenue and Expense and Changes in Fund Balances 21

Table 2 Revenue and Additions by Source and Type of Fund . . 22

Table 2A Percentage Analysis of Revenues by Source and by Type of Fund 1987-88 to 1991-92 23

Table 3 Expenses (All Expendable Funds) by Object and Type of Fund 24

Table 3A Percentage of Total Expenses by Object of Expense and Type of Fund 1987-88 to 1991-92 25

Table 4	Actual Operating Expenses by Object and Functional Area	26
Table 4A	Percentage of Operating Expenses by Object of Expense and Functional Area Total for All Universities and Colleges (On a Consolidated Basis) 1987-88 to 1991-92	27
Table 5	General Funds Changes in Appropriated Fund Balances	28
Table 6	Enrolment and Basic Income Units (BIU's) in 1991-92	29
6. SUMMARY INFORMATION FOR UNIVERSITIES		31
Table 1	Combined Revenue and Expense and Changes in Fund Balances	33
Table 2	Revenue and Additions by Source and Type of Fund	34
Table 2A	Percentage of Operating Revenue by Source	35
Table 2B	Percentage Analysis of Expendable Revenue and Additions by Type of Fund by Institution	36
Table 3	Expenses (All Expendable Funds) by Object and Type of Fund	37
Table 3A	Percentage of Total Expenses by Object of Expense by Institution for the Fiscal Year Ended 30 April 1992	38
Table 3B	Percentage Analysis of Expenses by Type of Fund by Institution	39
Table 4	Actual Operating Expenses by Object and Functional Area	40
Table 4A	Percentage of Operating Expenses by Object of Expense by Institution	41
Table 4B	Percentage of Operating Expenses by Functional Area by Institution	42
Table 5	General Funds Changes in Appropriated Fund Balances	43

Table 6 Percentage Analysis of Revenues 1987-88 to 1991-92 . . 44

Table 7 Percentage of Total Expenses by Object of Expense and Type of Fund Total for All Universities 1987-88 to 1991-92 45

Table 7A Percentage of Operating Expenses by Object of Expense and Functional Area Total for All Universities 1987-88 to 1991-92 46

Table 8 Treatment and Rehabilitation Funds 47

7. FINANCIAL INFORMATION FOR EACH INSTITUTION

Brock University 51

Carleton University 59

University of Guelph 67

Lakehead University 75

Laurentian University 83

Algoma University College 91

Nipissing University College 99

Le Collège Universitaire de Hearst 107

McMaster University 115

Ontario College of Art 123

Ontario Institute for Studies in Education 131

University of Ottawa 139

Queen's University 147

Ryerson Polytechnical Institute 155

University of Toronto 163

Trent University 171

University of Waterloo 179

University of Western Ontario 187

Wilfrid Laurier University 195

University of Windsor 203

York University 211

CHANGES IN FUND BALANCES

The financial situation at each of the Ontario universities is reflected in the size of its fund balances at the beginning of the fiscal year, the increase or decrease during the year, and the amount in each fund balance at the end of the year. A definition for each type of fund is provided in the Guidelines which follow. For example, the largest of these balances is represented by the non-expendable trust and endowment fund. It is somewhat unique in that the amounts in this fund are obtained from gifts and other forms of revenue which cannot be spent by the university. Only the interest earned on those fund balances can be spent.

Changes which occur in the fund balances during the fiscal year may arise from a number of sources. In addition to normal increases or decreases in revenues and expenditures, these changes may include unusual, major fluctuations in revenues and expenses from year to year. Large purchases of equipment or other items may increase expenditures in one year. An increase or decrease in research activity during one particular year may inflate or suppress expenditures or the level of research grants.

Changes in accounting practices may also have an impact on fund balances. For example, to comply with the Canadian Institute of Chartered Accountants' *Handbook*, some universities altered the way they reported the costs of pension plans and vacation pay. Complying with generally accepted accounting principles may mean that universities have to alter their method of reporting.

Fund balances may also be increased or decreased because of the use of appropriations to commit or reserve funds for specific future purposes. These purposes might include repairs, renovations and replacement of physical assets; purchase order commitments for materials and services ordered but not received; budgetary carry-forwards by departments to permit a delay in making expenditures; or self-insurance against future losses.

Year-end balances in individual funds can also be effected by interfund transfers. Those transfers represent the movement of assets from one fund to another. Significant transfers between funds are the result of approvals by a governing board. For example, donations collected through fund raising campaigns may be transferred from one fund to another. Trust funds and income from endowment funds may be transferred to finance operating, sponsored research and capital expenditures. Profits generated by an ancillary enterprise can be transferred to the capital or operating fund to finance expenditures in those funds. Or, research grants may be received from an outside agency whose generosity must then be matched by the university. This matching process can only be accomplished if funds are transferred into the sponsored research fund.

REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. The only exceptions are permitting each institution to report any pension surplus as appropriated operating funds on Table 5 and no longer requiring each institution to report its operating expenses for academic computing separately from non-academic computing. This year's report also includes several additional summary tables.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1991-92*, 38 reported financial information for the 12 months ending 30 April 1992. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1992
Ryerson Polytechnical Institute	March 31, 1992
McMaster Divinity College	December 31, 1991
Knox College	December 31, 1991
Wycliffe College	May 31, 1992

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the

changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. **Internal Cost Transfers and Cost Recoveries**

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

(i) MCU Formula Grants - includes basic grant only.

(ii) MCU Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund
- university student residence program.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should <u>not</u> be included in these reports. If there is an administrative fee, it should be reported as income.

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating

expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

    Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial state-

ments. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Pension liabilities or deferred expenses which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,645,756	0	44,502	429,055	0	3,119,313	573,816	236,546	176,948	4,106,623	40,474
2. TOTAL EXPENSE (FROM TABLE 3)	2,624,409	0	43,021	430,930	0	3,098,360	581,345	160,331	266,929	4,106,965	0
3. NET REVENUE (EXPENSE)	21,347	0	1,481	-1,875	0	20,953	-7,529	76,215	-89,981	-342	40,474
4. NET RECONCILING ITEMS	464	0	-900	968	0	532	4,131	5,548	20,940	31,151	416
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	21,811	0	581	-907	0	21,485	-3,398	81,763	-69,041	30,809	40,890
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-23,836	0	1,112	-6,387	0	-29,111	12,029	-68,639	61,728	-23,993	23,993
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-21,020	21,020	0	-3,316	3,316	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-23,045	21,020	1,693	-10,610	3,316	-7,626	8,631	13,124	-7,313	6,816	64,883
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-27,536	125,420	3,429	6,341	32,409	140,063	241,938	215,000	33,759	630,760	664,117
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-50,581	146,440	5,122	-4,269	35,725	132,437	250,569	228,124	26,446	637,576	729,000

Note: In addition to the above revenue and expenses, $30,280 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,668,935	0	0	1,668,935	0	0	0	1,668,935	0
(II) EXTRA FORMULA	205,274	0	0	205,274	0	0	8,574	213,848	0
(III) OTHER MCU GRANTS	85,769	1,609	4,089	91,467	16,209	703	92,641	201,020	0
(B) OTHER ONTARIO GRANTS	18,031	3,016	251	21,298	97,128	20,244	13,667	152,337	0
TOTAL ONTARIO GRANTS	1,978,009	4,625	4,340	1,986,974	113,337	20,947	114,882	2,236,140	0
(C) FEDERAL	2,113	981	6	3,100	297,971	8,490	21	309,582	0
(D) MUNICIPAL	115	0	5	120	938	747	1,148	2,953	0
(E) OTHER	1,095	0	0	1,095	7,604	1,190	0	9,889	0
2. FEES (A) TUITION CREDIT	532,429	0	0	532,429	0	0	0	532,429	0
(B) TUITION NON-CREDIT	0	35,651	0	35,651	0	0	0	35,651	0
(C) MISCELLANEOUS	39,238	1,211	143,544	183,993	0	0	2,300	186,293	0
3. BORROWINGS	0	0	0	0	0	0	21,954	21,954	0
4. DONATIONS	9,665	367	830	10,862	12,333	102,536	19,072	144,803	33,212
5. NON-GOVT. GRANTS & CONTRACTS	10,635	629	75	11,339	129,102	18,277	3,214	161,932	0
6. SALES OF SERVICE AND PRODUCTS	0	0	272,021	272,021	0	0	0	272,021	0
7. INVESTMENT INCOME	43,464	519	3,083	47,066	8,838	71,299	9,543	136,746	6,791
8. MISCELLANEOUS	28,993	519	5,151	34,663	3,693	13,080	4,814	56,230	471
TOTAL	2,645,756	44,502	429,055	3,119,313	573,818	236,548	176,948	4,106,623	40,474

TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	69.4%	69.6%	68.3%	63.5%	63.1%
Extra Formula	3.1	3.5	5.8	7.3	7.9
MCU Grants	4.4	3.5	3.5	4.3	3.2
Other	0.8	0.8	0.8	0.8	0.7
Total Ontario Grants	77.8	77.1	76.2	75.8	74.8
Federal	0.1	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.1	0.0
Fees					
Tuition Credit	18.1	18.5	18.9	19.4	20.1
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.2	1.2	1.3	1.5
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.4	0.4	0.4	0.4
Non-Government Grants & Contracts	0.1	0.1	0.1	0.1	0.4
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.5	1.7	1.9	1.8	1.6
Miscellaneous	0.9	0.9	1.0	1.1	1.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	68.1	67.0	67.3	66.0%	67.4%
Other (including non-credit)	1.5	1.5	1.6	1.6	1.1
Ancillary Enterprises	10.6	10.7	10.8	11.0	10.9
Sponsored Research	14.3	15.3	14.6	15.7	14.6
Trust and Endowment	5.4	5.5	5.7	5.8	6.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.9%	93.3%	96.1%	98.1%	95.7%
Capital	3.1	6.7	3.9	1.9	4.3
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	981,391	5,943	0	987,334	60,843	16,106	0	1,064,283
(B) OTHER INSTRUCTION & RESEARCH	135,875	7,479	0	143,354	107,584	8,235	0	259,173
(C) OTHER SALARIES AND WAGES	721,308	9,212	112,976	843,496	136,415	31,593	0	1,011,504
TOTAL SALARIES AND WAGES	1,838,574	22,634	112,976	1,974,184	304,842	55,934	0	2,334,960
2. EMPLOYEE BENEFITS	274,079	1,904	14,878	290,861	27,608	8,218	0	326,687
TOTAL SALARIES AND BENEFITS	2,112,653	24,538	127,854	2,265,045	332,450	64,152	0	2,661,647
3. LIBRARY ACQUISITIONS	54,819	66	0	54,885	1,897	2,451	49	59,282
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	84,264	1,718	12,579	98,561	56,541	12,121	13,348	180,571
5. OPERATIONAL SUPPLIES AND EXPENSES	126,811	8,996	37,316	173,123	108,813	26,004	1,764	309,704
6. COST OF GOODS SOLD	0	0	127,929	127,929	0	0	0	127,929
7. UTILITIES	76,537	71	24,975	101,583	1,510	323	0	103,416
8. MUNICIPAL TAXES	16,839	0	2,360	19,199	0	0	0	19,199
9. RENOVATIONS AND ALTERATIONS	21,975	163	11,283	33,421	6,938	1,158	68,805	110,322
10. EXTERNALLY CONTRACTED SERVICES	34,419	825	34,539	69,783	10,522	458	283	81,046
11. SCHOLARSHIPS, BURSARIES, ETC.	25,892	21	0	25,913	5,267	32,313	0	63,493
12. PRINCIPAL AND INTEREST REPAYMENTS	4,775	2	39,474	44,251	1	25	1,432	45,709
13. LAND AND SITE SERVICES	639	0	1,251	1,890	4	5,700	16,712	24,306
14. BUILDINGS	0	0	591	591	0	0	163,435	164,026
15. MISCELLANEOUS	75,635	6,008	8,445	90,088	51,073	14,053	1,101	156,315
16. INTERNAL COST ALLOCATIONS	-10,849	613	2,334	-7,902	6,329	1,573	0	0
TOTAL	2,624,409	43,021	430,930	3,098,360	581,345	160,331	266,929	4,106,965

TABLE 3A

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.7%	29.3%	29.0%	28.3%	28.1%
Other Instruction and Research	5.9	6.1	6.3	6.1	6.8
Other Salaries and Wages	27.8	27.8	27.9	27.8	26.7
Total Salaries and Wages	63.4	63.2	63.2	62.1	61.6
Employee Benefits	6.9	6.7	6.7	7.7	8.6
Total Salaries and Benefits	70.3	69.9	69.9	69.7	70.2
Library Acquisitions	1.7	1.7	1.7	1.6	1.6
Equipment and Furniture, Purchase	6.0	5.8	5.5	5.2	4.8
Rental and Maintenance					
Operational Supplies and Expenses	8.7	8.9	8.9	8.8	8.2
Utilities	2.9	2.9	2.9	2.7	2.7
Municipal Taxes	0.6	0.6	0.6	0.5	0.5
Renovations, Alterations and Major Repairs	1.7	1.9	2.2	2.7	2.9
Externally Contracted Services	1.9	2.0	1.9	2.0	2.1
Scholarships, Bursaries, etc.	1.6	1.6	1.6	1.7	1.7
Principal and Interest Repayments	0.8	0.8	0.8	1.0	1.2
Miscellaneous	3.8	3.9	4.1	4.1	4.1
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	69.6%	68.4%	68.2%	67.7%	68.3%
Other (including non-credit)	1.5	1.6	1.7	1.6	1.1
Ancillary Enterprises	10.6	10.8	10.9	11.2	11.2
Sponsored Research	14.7	15.7	15.3	15.5	15.1
Trust and Endowment	3.6	3.6	4.0	4.0	4.2
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.2%	95.8%	94.6%	93.3%	93.5%
Capital	3.8	4.2	5.4	6.7	6.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	913,894	67,497	981,391	0	0	0	0	0	0	981,391
(B) OTHER INSTRUCTION & RESEARCH	128,239	7,636	135,875	0	0	0	0	0	0	135,875
(C) OTHER SALARIES AND WAGES	219,877	27,546	247,423	95,929	51,678	52,632	127,244	121,377	25,025	721,308
TOTAL SALARIES AND WAGES	1,262,010	102,679	1,364,689	95,929	51,678	52,632	127,244	121,377	25,025	1,838,574
2. EMPLOYEE BENEFITS	180,982	17,731	198,713	15,371	7,677	7,156	20,081	20,296	4,785	274,079
TOTAL SALARIES AND BENEFITS	1,442,992	120,410	1,563,402	111,300	59,355	59,788	147,325	141,673	29,810	2,112,653
3. LIBRARY ACQUISITIONS	0	0	0	54,819	0	0	0	0	0	54,819
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,395	2,912	36,307	6,618	24,637	2,799	6,008	5,995	1,900	84,264
5. OPERATIONAL SUPPLIES AND EXPENSES	58,828	6,375	65,203	5,314	8,855	7,740	14,764	17,157	7,778	126,811
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,050	0	0	64,487	0	76,537
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	16,839	0	16,839
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	21,975	0	21,975
10. EXTERNALLY CONTRACTED SERVICES	2,762	1,405	4,167	443	466	925	1,594	23,584	3,240	34,419
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	25,892	0	0	0	25,892
12. PRINCIPAL AND INTEREST REPAYMENTS	1,376	0	1,376	0	1,621	277	578	0	923	4,775
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	639	0	639
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	27,607	3,086	30,693	725	2,118	5,433	12,298	8,934	15,434	75,635
16. INTERNAL COST ALLOCATIONS	-155	-842	-997	0	-252	-53	-8,154	0	-1,393	-10,849
TOTAL	1,566,805	133,346	1,700,151	179,219	108,850	102,801	174,413	301,283	57,692	2,624,409

TABLE 4A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.8%	39.0%	38.6%	37.9%	37.4%
Other Instruction and Research	3.9	4.0	4.2	4.3	5.2
Other Salaries and Wages	28.3	28.6	28.8	28.6	27.5
Total Salaries and Wages	70.9	71.6	71.5	70.8	70.1
Employee Benefits	8.2	8.1	8.0	9.3	10.4
Total Salaries and Benefits	79.1	79.7	79.5	80.1	80.5
Library Acquisitions	2.2	2.2	2.2	2.1	2.1
Equipment and Furniture, Purchase	4.6	3.8	3.8	3.5	3.2
Rental and Maintenance					
Operational Supplies and Expenses	5.0	5.2	5.3	5.3	4.8
Utilities	3.1	3.0	3.0	2.8	2.9
Municipal Taxes	0.8	0.8	0.7	0.7	0.6
Renovations, Alterations and Major Repairs	0.6	0.7	0.7	0.6	0.8
Externally Contracted Services	1.2	1.2	1.2	1.2	1.3
Scholarships, Bursaries, etc.	0.9	0.9	1.0	1.0	1.0
Principal and Interest Repayments	0.1	0.1	0.1	0.3	0.2
Miscellaneous	2.8	2.9	3.0	2.9	2.9
Internal Cost Allocations	-0.5	-0.6	-0.5	-0.5	-0.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.8%	64.9%	64.7%	64.7%	64.8%
Library	7.1	7.0	6.9	6.8	6.8
Central Computing and Communications	3.7	3.5	3.5	3.4	4.1
Student Services	3.4	3.4	3.7	3.9	3.9
Administration	6.6	6.8	6.8	6.9	6.6
Physical Plant	12.5	12.3	12.2	11.2	11.5
Other	1.8	2.1	2.2	2.2	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	3,993	13,917	62,331	331	12,844	14,208	107,624	11,254	324	3,177	14,755
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,896	12,500	50,106	229	9,206	7,832	86,769	10,197	180	518	10,895
3. OTHER	1,121	0	0	-250	0	-706	165	-532	0	-12	-544
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-1,782	1,417	12,225	-148	3,638	5,670	21,020	525	144	2,647	3,316
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,488	14,822	68,835	3,291	21,956	6,028	125,420	19,918	180	12,311	32,409
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	8,706	16,239	81,060	3,143	25,594	11,698	146,440	20,443	324	14,958	35,725

TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1991-92[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,638.5	542.1	8,180.6	11,414.4	939.8	12,354.2
CARLETON	14,531.8	1,641.3	16,173.1	18,737.4	5,674.8	24,412.2
GUELPH	12,124.8	1,248.9	13,373.7	20,910.5	5,136.7	26,047.2
LAKEHEAD	5,452.0	196.7	5,648.7	7,682.2	595.9	8,278.1
LAURENTIAN	6,491.6	96.4	6,588.0	9,252.0	320.8	9,572.9
ALGOMA	579.3	0.0	579.3	628.7	0.0	628.7
NIPISSING	1,556.7	0.0	1,556.7	2,312.2	0.0	2,312.2
HEARST	143.3	0.0	143.3	155.2	0.0	155.2
McMASTER	13,378.4	1,582.9	14,961.3	21,114.7	6,452.7	27,567.4
OCA	1,820.3	0.0	1,820.3	2,457.7	0.0	2,457.7
OISE	65.9	1,609.6	1,675.5	114.4	4,906.6	5,021.0
OTTAWA	17,279.9	2,485.9	19,765.8	26,819.9	7,732.0	34,551.9
QUEEN'S	13,464.4	1,954.2	15,418.6	22,963.6	7,748.7	30,712.3
RYERSON	13,016.7	0.0	13,016.7	18,484.8	0.0	18,484.8
TORONTO	39,325.1	5,321.3	44,646.4	66,009.0	21,287.9	87,296.9
TRENT	4,643.4	61.2	4,704.6	6,507.1	198.1	6,705.3
WATERLOO	16,768.7	1,580.3	18,349.0	26,036.0	6,979.9	33,015.8
WESTERN	23,090.5	2,217.0	25,307.5	33,876.3	8,054.3	41,930.6
WILFRID LAURIER	6,705.5	467.2	7,172.7	9,092.6	1,345.7	10,438.3
WINDSOR	11,891.9	645.3	12,537.2	16,011.7	2,244.2	18,255.9
YORK	29,530.8	2,230.5	31,761.3	43,549.0	7,889.7	51,438.7
DOMINICAIN	38.3	28.1	66.4	38.3	24.2	62.5
TOTAL	239,537.9	23,908.9	263,446.8	384,167.8	87,531.9	451,699.5

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,586,984	0	44,369	403,108	0	3,034,461	572,906	223,502	174,336	4,005,205	28,343
2. TOTAL EXPENSE (FROM TABLE 3)	2,557,505	0	42,785	406,052	0	3,006,342	580,336	155,085	265,696	4,007,459	0
3. NET REVENUE (EXPENSE)	29,479	0	1,584	-2,944	0	28,119	-7,430	68,417	-91,360	-2,254	28,343
4. NET RECONCILING ITEMS	-253	0	-898	2,356	0	1,205	4,131	5,778	20,959	32,073	334
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	29,226	0	686	-588	0	29,324	-3,299	74,195	-70,401	29,819	28,677
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-28,173	0	996	-6,982	0	-34,159	11,969	-65,415	63,337	-24,268	24,268
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-22,663	22,663	0	-3,316	3,316	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-21,610	22,663	1,682	-10,886	3,316	-4,835	8,670	8,780	-7,084	5,551	52,945
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-47,720	123,709	3,677	3,998	32,409	116,073	241,510	192,295	36,391	586,269	601,723
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-69,330	146,372	5,359	-6,888	35,725	111,238	250,180	201,075	29,327	591,820	654,668

Note: In addition to the above revenue and expenses, $30,280 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,644,122	0	0	1,644,122	0	0	0	1,644,122	0
(II) EXTRA FORMULA	200,552	0	0	200,552	0	0	8,574	209,126	0
(III) OTHER MCU GRANTS	84,904	1,609	4,089	90,602	16,209	703	92,641	200,155	0
(B) OTHER ONTARIO GRANTS	17,923	3,016	196	21,135	97,098	20,244	13,667	152,144	0
TOTAL ONTARIO GRANTS	1,947,501	4,625	4,285	1,956,411	113,307	20,947	114,882	2,205,547	0
(C) FEDERAL	2,091	981	0	3,072	297,206	8,490	21	308,789	0
(D) MUNICIPAL	115	0	5	120	938	747	1,148	2,953	0
(E) OTHER	998	0	0	998	7,604	1,190	0	9,792	0
2. FEES (A) TUITION CREDIT	525,568	0	0	525,568	0	0	0	525,568	0
(B) TUITION NON-CREDIT	0	35,556	0	35,556	0	0	0	35,556	0
(C) MISCELLANEOUS	38,886	1,211	126,764	166,861	0	0	2,300	169,161	0
3. BORROWINGS	0	0	0	0	0	0	21,954	21,954	0
4. DONATIONS	1,865	367	58	2,290	12,317	97,629	18,133	130,369	23,565
5. NON-GOVT. GRANTS & CONTRACTS	447	599	0	1,046	129,042	18,221	1,945	150,254	0
6. SALES OF SERVICE AND PRODUCTS	0	0	264,042	264,042	0	0	0	264,042	0
7. INVESTMENT INCOME	38,238	518	2,936	41,692	8,826	65,874	9,145	125,537	4,903
8. MISCELLANEOUS	31,275	512	5,018	36,805	3,666	10,404	4,808	55,683	-125
TOTAL	2,586,984	44,369	403,108	3,034,461	572,906	223,502	174,336	4,005,205	28,343

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	56.7	57.3	64.9	57.6	43.7	40.8	42.5	29.1	66.0	66.4	66.7	58.3	67.9	66.4	69.8	51.8	67.5	68.2	60.2	65.3	56.1	63.6
(II) EXTRA FORMULA	14.1	10.3	4.1	13.8	29.1	29.7	24.0	27.6	5.3	3.8	5.4	15.8	8.7	2.8	4.0	17.5	3.7	1.7	9.9	4.3	11.8	7.8
(III) OTHER MCU GRANTS	1.4	2.4	2.8	3.5	5.9	2.7	2.8	29.4	3.4	1.3	1.4	4.6	3.5	1.2	4.6	2.4	3.4	2.9	2.1	1.7	2.3	3.3
(B) OTHER ONTARIO GRANTS	0.0	0.1	6.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	15.6	0.5	0.0	0.0	0.1	0.0	0.0	0.5	0.0	0.0	0.2	0.7
TOTAL ONTARIO GRANTS	72.2	70.1	77.8	74.9	78.7	73.2	69.4	86.1	74.7	71.5	89.0	79.3	80.1	70.4	78.4	71.8	74.7	73.3	72.2	71.4	70.4	75.3
(C) FEDERAL	0.0	0.5	0.0	0.3	0.1	0.7	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.8	12.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.0
2. FEES (A) TUITION CREDIT	24.8	24.1	18.2	22.0	17.8	23.8	22.9	0.0	17.3	22.1	9.8	16.8	17.5	25.8	17.8	24.3	22.2	18.7	24.4	24.8	25.7	20.3
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.4	2.5	0.9	1.0	1.1	0.3	0.0	0.4	1.1	2.2	0.0	1.2	1.0	2.6	1.6	2.5	0.9	2.0	1.3	1.8	1.7	1.5
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.3	0.0	0.1	0.0	0.0	0.6	0.0	0.0	1.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.2	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.2	1.1	1.5	1.3	1.3	0.2	4.9	0.5	2.3	1.4	1.0	1.5	0.1	0.5	2.1	1.0	1.5	1.5	1.7	1.7	1.3	1.5
8. MISCELLANEOUS	0.4	1.3	1.6	0.3	0.9	0.9	1.4	0.8	4.6	1.6	0.2	1.2	1.2	0.7	0.1	0.5	0.7	3.9	0.3	0.1	0.3	1.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.4	0.0	11.8	2.8	2.0	100.0	93.1	6.9	100.0
CARLETON	74.7	0.4	12.6	10.1	2.2	100.0	97.6	2.4	100.0
GUELPH	59.4	0.7	14.7	22.6	2.6	100.0	95.9	4.1	100.0
LAKEHEAD	76.6	1.0	12.3	9.0	1.1	100.0	88.8	11.2	100.0
LAURENTIAN	80.0	0.1	8.2	8.0	3.7	100.0	94.3	5.7	100.0
ALGOMA	93.7	0.0	6.3	0.0	0.0	100.0	67.5	32.5	100.0
NIPISSING	95.2	2.5	0.0	2.2	0.1	100.0	87.6	12.4	100.0
HEARST	96.5	0.0	3.5	0.0	0.0	100.0	80.2	19.8	100.0
McMASTER	52.7	0.4	7.1	24.9	15.0	100.0	96.6	3.4	100.0
ONTARIO COLLEGE OF ART	96.5	0.0	2.5	0.0	0.9	100.0	98.1	1.9	100.0
OISE	82.4	0.9	9.1	7.4	0.2	100.0	100.0	0.0	100.0
OTTAWA	71.7	0.2	3.6	17.1	7.4	100.0	97.4	2.6	100.0
QUEEN'S	56.3	1.0	9.6	21.1	12.0	100.0	95.8	4.2	100.0
RYERSON	76.5	2.6	9.6	4.2	7.1	100.0	93.9	6.1	100.0
TORONTO	64.4	2.0	8.4	18.0	7.3	100.0	98.4	1.6	100.0
TRENT	69.7	0.2	20.3	5.5	4.2	100.0	87.9	12.1	100.0
WATERLOO	63.7	0.1	14.5	19.2	2.6	100.0	98.3	1.7	100.0
WESTERN	65.1	2.9	14.8	12.8	4.5	100.0	93.2	6.8	100.0
WILFRID LAURIER	78.8	0.0	14.6	2.8	3.9	100.0	89.3	10.7	100.0
WINDSOR	79.8	0.0	12.1	6.5	1.5	100.0	91.7	8.3	100.0
YORK	78.6	1.6	11.7	6.7	1.4	100.0	94.3	5.7	100.0
AVERAGE ALL INSTITUTIONS	67.5	1.2	10.5	15.0	5.8	100.0	95.6	4.4	100.0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	954,594	5,943	0	960,537	60,825	16,092	0	1,037,454
(B) OTHER INSTRUCTION & RESEARCH	134,867	7,476	0	142,343	107,354	8,235	0	257,932
(C) OTHER SALARIES AND WAGES	705,171	9,175	104,636	818,982	136,078	31,480	0	986,540
TOTAL SALARIES AND WAGES	1,794,632	22,594	104,636	1,921,862	304,257	55,807	0	2,281,926
2. EMPLOYEE BENEFITS	267,512	1,901	13,862	283,275	27,595	8,209	0	319,079
TOTAL SALARIES AND BENEFITS	2,062,144	24,495	118,498	2,205,137	331,852	64,016	0	2,601,005
3. LIBRARY ACQUISITIONS	53,235	66	0	53,301	1,889	2,437	49	57,676
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	82,606	1,718	11,765	96,089	56,498	12,083	13,348	178,018
5. OPERATIONAL SUPPLIES AND EXPENSES	124,055	8,974	35,269	168,298	108,673	25,894	1,614	304,479
6. COST OF GOODS SOLD	0	0	125,159	125,159	0	0	0	125,159
7. UTILITIES	75,055	68	23,211	98,334	1,510	323	0	100,167
8. MUNICIPAL TAXES	16,522	0	2,357	18,879	0	0	0	18,879
9. RENOVATIONS AND ALTERATIONS	19,493	163	10,573	30,229	6,938	308	68,637	106,112
10. EXTERNALLY CONTRACTED SERVICES	33,465	825	28,936	63,226	10,522	457	283	74,488
11. SCHOLARSHIPS, BURSARIES, ETC.	24,372	21	0	24,393	5,267	30,129	0	59,789
12. PRINCIPAL AND INTEREST REPAYMENTS	4,252	2	38,213	42,467	1	0	1,432	43,900
13. LAND AND SITE SERVICES	563	0	1,231	1,794	4	5,700	16,712	24,210
14. BUILDINGS	0	0	591	591	0	0	162,523	163,114
15. MISCELLANEOUS	72,338	5,840	8,169	86,347	50,853	12,165	1,098	150,463
16. INTERNAL COST ALLOCATIONS	-10,595	613	2,080	-7,902	6,329	1,573	0	0
TOTAL	2,557,505	42,785	406,052	3,006,342	580,336	155,085	265,696	4,007,459

PERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 3A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	32.3	26.1	25.9	26.7	32.1	28.7	35.3	28.4	26.2	42.2	31.1	26.2	24.4	27.5	23.9	26.7	24.7	24.2	28.8	27.4	26.7	25.9
(B) OTHER INSTRUCTION & RESEARCH	4.3	7.3	5.2	9.4	3.0	0.0	0.0	0.5	8.7	4.8	9.1	8.9	9.4	0.7	8.5	5.8	5.6	3.4	2.6	7.7	4.0	6.4
(C) OTHER SALARIES AND WAGES	22.5	22.1	26.3	20.9	21.7	19.5	17.0	18.7	19.7	19.9	26.5	23.8	21.5	20.7	27.3	21.0	28.1	27.7	23.9	22.8	25.9	24.6
TOTAL SALARIES AND WAGES	59.1	55.4	57.4	57.0	56.8	48.2	52.3	47.6	54.6	66.8	66.7	58.8	55.3	48.9	59.7	53.5	58.5	55.3	55.3	58.0	56.7	56.9
2. EMPLOYEE BENEFITS	7.7	8.8	7.7	7.8	8.5	6.1	7.9	6.8	8.2	8.2	9.9	8.9	7.2	8.2	6.8	8.1	7.4	9.0	7.9	8.8	8.4	8.0
TOTAL SALARIES AND BENEFITS	66.8	64.2	65.1	64.8	65.3	54.3	60.2	54.3	62.8	75.0	76.6	67.7	62.5	57.1	66.5	61.6	65.9	64.3	63.2	66.8	65.1	64.9
3. LIBRARY ACQUISITIONS	2.2	1.6	1.1	1.7	1.9	1.6	2.2	1.5	1.6	0.5	0.8	1.4	1.6	0.9	1.6	1.2	1.5	1.3	1.8	1.6	1.2	1.4
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4.0	4.2	6.1	2.5	3.2	1.6	6.2	1.5	2.2	2.5	1.8	4.6	5.2	5.5	4.6	4.3	4.3	6.4	3.1	4.7	3.3	4.4
5. OPERATIONAL SUPPLIES & EXPENSES	6.8	6.1	8.2	4.9	5.4	3.3	10.5	4.2	14.6	6.4	3.3	5.9	7.9	3.1	9.1	5.4	10.4	6.7	7.0	5.0	4.0	7.6
6. COST OF GOODS SOLD	4.8	3.1	4.1	4.4	2.9	3.4	0.0	2.0	2.9	1.1	1.9	0.1	0.6	3.7	2.5	3.7	5.9	4.5	5.3	4.3	3.4	3.1
7. UTILITIES	3.0	3.0	3.7	2.7	2.4	1.3	0.6	0.9	1.8	2.3	1.1	2.2	2.3	2.1	2.7	3.1	2.5	1.7	1.7	2.4	3.2	2.5
8. MUNICIPAL TAXES	0.5	0.6	0.4	0.5	0.5	0.3	0.4	0.2	0.3	0.6	0.1	0.5	0.5	0.4	0.4	0.5	0.7	0.6	0.5	0.6	0.4	0.5
9. RENOVATIONS AND ALTERATIONS	2.7	3.3	0.8	1.1	7.2	0.8	1.6	24.6	8.2	2.4	0.3	1.9	4.0	0.5	3.0	0.6	0.9	1.4	3.2	2.0	1.3	2.6
10. EXTERNALLY CONTRACTED SERVICES	0.4	4.5	1.4	2.1	2.3	0.0	6.2	0.0	0.9	2.4	7.7	2.0	4.8	3.7	1.7	4.0	0.2	1.1	0.3	0.2	0.7	1.9
11. SCHOLARSHIPS, BURSARIES, ETC.	0.8	1.6	1.1	0.9	0.5	0.2	0.9	0.0	1.3	0.9	2.2	1.8	3.0	0.3	1.9	1.4	1.4	1.7	1.0	0.9	1.0	1.5
12. PRINCIPAL & INTEREST REPAYMENTS	1.5	1.0	1.6	1.3	0.6	1.6	0.0	0.1	0.7	0.0	0.0	1.0	0.3	3.1	0.3	0.7	0.6	1.2	2.0	0.8	2.9	1.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.6	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2	6.9	0.0	0.0	0.6	0.0	0.0	0.9	1.3	0.6
14. BUILDINGS	4.9	3.6	2.5	7.8	2.5	25.9	5.9	0.0	0.0	0.0	0.0	4.9	1.4	10.1	2.5	9.7	2.0	4.6	7.6	7.2	8.5	4.1
15. MISCELLANEOUS	1.6	3.4	3.7	4.8	5.3	5.6	5.3	10.6	2.8	5.8	4.2	6.1	4.5	2.7	3.3	3.9	3.3	4.4	3.1	2.5	3.8	3.8
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 3B
EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.8	0.0	11.6	2.9	1.7	100.0	95.1	4.9	100.0
CARLETON	74.8	0.8	12.8	10.3	1.3	100.0	94.2	5.8	100.0
GUELPH	59.3	1.0	14.1	23.2	2.3	100.0	96.5	3.5	100.0
LAKEHEAD	76.8	1.0	12.0	8.5	1.8	100.0	90.3	9.7	100.0
LAURENTIAN	82.0	0.1	8.1	7.0	2.7	100.0	91.0	9.0	100.0
ALGOMA	93.5	0.0	6.5	0.0	0.0	100.0	70.9	29.1	100.0
NIPISSING	94.1	2.6	0.0	3.2	0.1	100.0	87.1	12.9	100.0
HEARST	97.5	0.0	2.5	0.0	0.0	100.0	80.6	19.4	100.0
McMASTER	54.3	0.4	7.5	27.1	10.7	100.0	92.7	7.3	100.0
ONTARIO COLLEGE OF ART	97.1	0.0	2.0	0.0	1.0	100.0	95.8	4.2	100.0
OISE	84.2	0.9	7.8	7.0	0.1	100.0	100.0	0.0	100.0
OTTAWA	73.0	0.1	4.0	17.7	5.2	100.0	95.1	4.9	100.0
QUEEN'S	57.2	1.1	8.5	21.5	11.7	100.0	93.5	6.5	100.0
RYERSON	77.0	1.6	10.8	4.3	6.3	100.0	83.5	16.5	100.0
TORONTO	65.9	1.8	8.9	18.9	4.4	100.0	96.5	3.5	100.0
TRENT	70.8	0.1	20.2	5.6	3.4	100.0	88.7	11.3	100.0
WATERLOO	64.9	0.1	14.7	18.9	1.4	100.0	96.9	3.1	100.0
WESTERN	64.2	3.1	14.9	15.4	2.4	100.0	92.8	7.2	100.0
WILFRID LAURIER	79.7	0.0	14.9	2.5	2.9	100.0	89.1	10.9	100.0
WINDSOR	80.6	0.0	12.3	6.3	0.8	100.0	91.1	8.9	100.0
YORK	78.0	1.6	13.5	6.4	0.5	100.0	89.2	10.8	100.0
AVERAGE ALL INSTITUTIONS	68.4	1.1	10.9	15.5	4.1	100.0	93.4	6.6	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	887,097	67,497	954,594	0	0	0	0	0	0	954,594
(B) OTHER INSTRUCTION & RESEARCH	127,231	7,636	134,867	0	0	0	0	0	0	134,867
(C) OTHER SALARIES AND WAGES	218,994	27,546	246,540	93,421	51,678	51,859	119,736	117,442	24,495	705,171
TOTAL SALARIES AND WAGES	1,233,322	102,679	1,336,001	93,421	51,678	51,859	119,736	117,442	24,495	1,794,632
2. EMPLOYEE BENEFITS	176,698	17,731	194,429	14,858	7,677	7,048	18,019	19,771	4,710	267,512
TOTAL SALARIES AND BENEFITS	1,410,020	120,410	1,530,430	108,279	59,355	58,907	138,755	137,213	29,205	2,062,144
3. LIBRARY ACQUISITIONS	0	0	0	53,235	0	0	0	0	0	53,235
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	32,958	2,912	35,870	6,276	24,636	2,785	5,498	5,665	1,876	82,606
5. OPERATIONAL SUPPLIES AND EXPENSES	58,406	6,375	64,781	5,116	8,855	7,628	13,851	16,329	7,495	124,055
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	11,570	0	0	63,485	0	75,055
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	16,522	0	16,522
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	19,493	0	19,493
10. EXTERNALLY CONTRACTED SERVICES	2,683	1,405	4,088	404	466	850	1,540	22,897	3,220	33,465
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	24,372	0	0	0	24,372
12. PRINCIPAL AND INTEREST REPAYMENTS	1,376	0	1,376	0	1,621	277	99	0	879	4,252
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	563	0	563
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	27,020	3,086	30,106	687	2,118	5,274	11,341	8,241	14,571	72,338
16. INTERNAL COST ALLOCATIONS	-155	-842	-997	0	-252	3	-7,956	0	-1,393	-10,595
TOTAL	1,532,308	133,346	1,665,654	173,997	108,369	100,096	163,128	290,408	55,853	2,557,505

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.6	36.2	38.4	38.1	42.5	43.4	43.1	36.1	36.7	45.4	36.6	34.3	40.2	41.9	34.7	42.1	35.4	38.2	40.1	37.4	37.8	37.3
(B) OTHER INSTRUCTION & RESEARCH	3.8	5.3	3.3	7.4	1.5	0.0	0.0	0.6	17.4	5.2	8.4	7.0	3.6	0.1	5.7	6.3	4.5	2.9	2.9	6.2	3.5	5.3
(C) OTHER SALARIES AND WAGES	25.5	26.8	27.7	27.2	24.8	27.9	18.0	23.8	14.1	20.8	24.2	26.6	29.5	28.0	30.2	23.8	30.8	28.4	27.3	27.2	30.7	27.6
TOTAL SALARIES AND WAGES	69.9	68.2	69.5	72.7	68.8	71.3	61.1	60.5	68.1	71.3	69.1	67.9	73.3	70.1	70.6	72.2	70.7	69.5	70.3	70.8	72.0	70.2
2. EMPLOYEE BENEFITS	9.2	11.5	9.9	10.5	10.7	8.9	9.3	8.6	11.3	8.7	10.4	10.6	10.2	12.1	8.9	11.1	9.8	12.2	10.3	11.1	11.1	10.5
TOTAL SALARIES AND BENEFITS	79.1	79.7	79.4	83.1	79.5	80.2	70.4	69.1	79.4	80.0	79.5	78.5	83.5	82.2	79.5	83.3	80.5	81.7	80.6	81.9	83.1	80.6
3. LIBRARY ACQUISITIONS	2.3	2.2	1.9	2.3	2.5	2.4	2.7	2.0	3.0	0.6	1.0	1.7	2.9	0.8	2.0	1.8	2.4	2.2	2.5	2.2	1.7	2.1
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.8	3.3	5.4	1.8	2.8	2.5	1.9	1.9	2.5	0.6	1.7	4.1	2.9	3.2	2.8	2.5	3.0	3.7	2.5	4.5	2.9	3.2
5. OPERATIONAL SUPPLIES & EXPENSES	6.9	4.7	4.9	3.7	4.7	4.9	11.0	5.3	7.8	6.8	1.7	3.8	5.1	2.9	5.5	4.1	6.6	4.8	7.5	2.7	2.6	4.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.3	3.2	2.4	3.3	2.7	1.9	0.8	1.2	2.9	2.5	1.3	2.8	2.9	3.1	3.8	2.8	2.9	2.0	1.7	2.8	3.2	2.9
8. MUNICIPAL TAXES	0.7	0.8	0.6	0.7	0.6	0.5	0.4	0.2	0.6	0.6	0.2	0.7	0.7	0.7	0.6	0.8	0.7	0.6	0.8	0.8	0.6	0.6
9. RENOVATIONS AND ALTERATIONS	1.9	0.9	0.0	0.7	0.5	1.3	0.1	6.7	0.1	0.1	0.3	2.4	0.0	0.1	1.4	0.2	0.3	0.2	0.6	1.0	0.4	0.8
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.4	1.4	0.3	2.1	0.1	7.6	0.0	1.7	2.5	9.1	2.0	0.1	3.9	1.1	0.6	0.3	1.5	0.3	0.3	0.6	1.3
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.9	0.4	0.0	0.0	0.3	1.0	0.0	0.0	0.0	2.5	0.5	0.0	0.1	1.8	0.5	0.9	1.6	0.9	0.7	1.2	1.0
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.7	0.0	0.0	2.4	0.0	0.1	0.0	0.0	0.0	0.2	0.0	1.0	0.0	0.0	0.0	0.3	0.2	0.0	0.2	0.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.5	2.0	2.9	4.7	4.8	3.7	4.2	13.5	2.0	6.2	3.4	4.5	3.2	2.1	1.8	3.4	2.4	2.9	2.8	3.4	3.5	2.8
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	0.0	-0.6	-0.3	0.0	0.0	0.0	0.0	0.0	-0.6	-1.2	-1.2	0.0	-0.4	0.0	0.0	-1.2	-0.2	-0.5	0.0	-0.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

63

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1992

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH										
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	SUB-TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)
BROCK	63.5	0.0	63.5	6.5	4.4	74.3	2.2	7.9	13.5	2.0	100.0
CARLETON	63.1	0.0	63.1	8.1	3.5	74.8	4.8	6.7	12.1	1.7	100.0
GUELPH	66.5	0.0	66.5	4.9	4.6	76.0	4.4	4.8	12.0	2.8	100.0
LAKEHEAD	65.5	0.0	65.5	6.0	2.8	74.3	3.6	7.1	12.8	2.2	100.0
LAURENTIAN	66.8	0.0	66.8	7.1	2.4	76.3	2.2	8.2	10.8	2.4	100.0
ALGOMA	49.1	0.0	49.1	11.1	6.3	66.5	5.6	17.1	10.6	0.1	100.0
NIPISSING	56.7	0.0	56.7	6.2	2.3	65.1	6.5	20.2	8.2	0.0	100.0
HEARST	61.4	0.0	61.4	6.7	1.2	69.3	0.0	19.8	10.9	0.0	100.0
McMASTER	53.7	13.1	66.8	7.9	3.9	78.5	2.8	4.6	11.6	2.4	100.0
ONTARIO COLLEGE OF ART	63.8	0.0	63.8	4.1	0.1	68.0	1.6	14.3	11.5	4.6	100.0
OISE	64.6	0.0	64.6	6.4	2.8	73.7	2.5	12.8	10.7	0.4	100.0
OTTAWA	57.1	8.6	65.7	6.0	5.6	77.4	2.7	5.3	12.2	2.4	100.0
QUEEN'S	55.8	9.8	65.7	7.9	4.0	77.6	4.0	4.4	10.5	3.5	100.0
RYERSON	62.2	0.0	62.2	4.1	6.7	72.9	2.4	9.6	11.6	3.5	100.0
TORONTO	54.1	11.2	65.3	7.9	3.4	76.5	3.9	5.4	12.2	1.9	100.0
TRENT	63.8	0.0	63.8	8.1	4.2	76.1	4.1	7.8	8.5	3.5	100.0
WATERLOO	63.4	0.0	63.4	6.3	4.9	74.7	4.8	7.9	11.9	0.6	100.0
WESTERN	57.5	9.5	67.0	7.3	4.3	78.6	5.9	5.0	8.5	2.0	100.0
WILFRID LAURIER	65.3	0.0	65.3	6.3	3.8	75.5	4.9	7.9	9.0	2.7	100.0
WINDSOR	62.7	0.0	62.7	7.4	4.7	74.8	4.3	6.0	13.2	1.8	100.0
YORK	66.0	0.0	66.0	5.5	4.9	76.4	3.6	7.3	10.5	2.3	100.0
AVERAGE ALL INSTITUTIONS	59.9	5.2	65.1	6.8	4.2	76.2	3.9	6.4	11.4	2.2	100.0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	3,817	13,917	62,388	331	12,844	14,085	107,382	11,254	324	3,177	14,755
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,888	12,500	50,106	229	9,206	7,827	83,756	10,197	180	518	10,895
3. OTHER	0	0	0	-250	0	-713	-963	-532	0	-12	-544
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-71	1,417	12,282	-148	3,638	5,545	22,663	525	144	2,647	3,316
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	9,381	14,822	68,778	3,291	21,956	5,481	123,709	19,918	180	12,311	32,409
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,310	16,239	81,060	3,143	25,594	11,026	146,372	20,443	324	14,958	35,725

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	70.1%	70.2%	67.0%	63.9%	63.5%
Extra Formula	3.1	3.4	5.8	7.3	7.9
MCU Grants	4.5	3.5	3.6	4.3	3.2
Other	0.6	0.6	0.6	0.6	0.7
Total Ontario Grants	78.3	77.7	76.9	76.2	75.3
Federal	0.0	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.1	18.4	18.8	19.4	20.3
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.3	1.3	1.4	1.5
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.3	1.5	1.8	1.7	1.5
Miscellaneous	1.0	0.9	1.0	1.2	1.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	68.3%	67.1%	67.4%	66.1%	67.6%
Other (including non-credit)	1.6	1.5	1.6	1.8	1.2
Ancillary Enterprises	10.2	10.3	10.4	10.6	10.5
Sponsored Research	14.6	15.7	14.9	16.1	15.0
Trust and Endowment	5.3	5.4	5.6	5.6	5.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.9%	93.2%	96.0%	98.1%	95.6%
Capital	3.1	6.8	4.0	1.9	4.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.7%	29.3%	29.0%	28.3%	28.1%
Other Instruction and Research	6.1	6.2	6.4	6.2	7.0
Other Salaries and Wages	27.8	27.7	28.0	27.8	26.7
Total Salaries and Wages	63.6	63.3	63.3	62.3	61.8
Employee Benefits	6.9	6.8	6.7	7.7	8.6
Total Salaries and Benefits	70.5	70.0	70.0	69.9	70.4
Library Acquisitions	1.7	1.7	1.6	1.6	1.6
Equipment and Furniture, Purchase	6.1	5.9	5.6	5.3	4.8
Rental and Maintenance					
Operational Supplies and Expenses	8.8	9.0	8.9	8.9	8.2
Utilities	2.9	2.8	2.8	2.6	2.7
Municipal Taxes	0.6	0.6	0.6	0.5	0.5
Renovations, Alterations and Major Repairs	1.6	2.0	2.2	2.7	2.9
Externally Contracted Services	1.8	1.8	1.7	1.8	2.0
Scholarships, Bursaries, etc.	1.5	1.5	1.6	1.6	1.6
Principal and Interest Repayments	0.7	0.8	0.8	1.0	1.2
Miscellaneous	3.8	3.9	4.1	4.0	4.1
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	69.6%	68.4%	68.2%	67.7%	68.4%
Other (including non-credit)	1.5	1.6	1.7	1.6	1.1
Ancillary Enterprises	10.2	10.4	10.5	10.9	10.9
Sponsored Research	15.1	16.1	15.7	15.9	15.5
Trust and Endowment	3.6	3.6	4.0	4.0	4.1
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.2%	95.7%	94.5%	93.3	93.4%
Capital	3.8	4.3	5.5	6.7	6.6
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES

1987-88 to 1991-92

	1987-88	1988-89	1989-90	1990-91	1991-92
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.7%	38.9%	38.5%	37.8%	37.3%
Other Instruction and Research	3.9	4.1	4.3	4.3	5.3
Other Salaries and Wages	28.4	28.6	28.9	28.7	27.6
Total Salaries and Wages	71.0	71.6	71.6	70.9	70.2
Employee Benefits	8.2	8.2	8.0	9.3	10.5
Total Salaries and Benefits	79.3	79.8	79.6	80.2	80.6
Library Acquisitions	2.2	2.3	2.2	2.1	2.1
Equipment and Furniture, Purchase	4.6	3.9	3.9	3.5	3.2
Rental and Maintenance					
Operational Supplies and Expenses	5.0	5.2	5.3	5.3	4.9
Utilities	3.1	3.0	3.1	2.8	2.9
Municipal Taxes	0.8	0.8	0.7	0.7	0.6
Renovations, Alterations and Major Repairs	0.6	0.6	0.7	0.7	0.8
Externally Contracted Services	1.2	1.2	1.2	1.2	1.3
Scholarships, Bursaries, etc.	0.9	0.9	0.9	1.0	1.0
Principal and Interest Repayments	0.0	0.1	0.1	0.2	0.2
Miscellaneous	2.7	2.9	2.9	2.8	2.8
Internal Cost Allocations	-0.5	-0.6	-0.5	-0.5	-0.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	65.2%	65.2%	65.0%	65.0%	65.1%
Library	7.1	6.9	6.9	6.8	6.8
Central Computing and Communications	3.8	3.7	3.6	4.4	4.2
Student Services	3.4	3.4	3.6	3.9	3.9
Administration	6.3	6.5	6.5	6.6	6.4
Physical Plant	12.4	12.3	12.1	11.2	11.4
Other	1.8	2.1	2.2	2.2	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,527	3,527
University of Ottawa	4,039	4,039
Queen's University	3,007	3,007
University of Toronto	15,082	15,082
University of Western Ontario	4,625	4,625
Total	30,280	30,280

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,527	3,527
University of Ottawa		4,039	4,039
Queen's University		3,007	3,007
University of Toronto	445	14,637	15,082
University of Western Ontario	110	4,515	4,625
Total	555	29,725	30,280

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement. to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	61,934	0	0	8,739	0	70,673	2,094	1,521	5,531	79,819	298
2. TOTAL EXPENSE (FROM TABLE 3)	62,162	0	0	8,636	0	70,798	2,151	1,248	3,836	78,033	0
3. NET REVENUE (EXPENSE)	-228	0	0	103	0	-125	-57	273	1,695	1,786	298
4. NET RECONCILING ITEMS	-77	0	0	-103	0	-180	0	180	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-305	0	0	0	0	-305	-57	453	1,695	1,786	298
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-500	350	-150	150
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	357	-357	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	52	-357	0	0	0	-305	-57	-47	2,045	1,636	448
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	46	2,730	0	0	0	2,776	1,780	540	-5,801	-705	2,774
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	98	2,373	0	0	0	2,471	1,723	493	-3,756	931	3,222

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	35,103	0	0	35,103	0	0	0	35,103	0
(II) EXTRA FORMULA	8,732	0	0	8,732	0	0	0	8,732	0
(III) OTHER MCU GRANTS	860	0	317	1,177	0	0	4,862	6,039	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	214	0	0	214	0
TOTAL ONTARIO GRANTS	44,695	0	317	45,012	214	0	4,862	50,088	0
(C) FEDERAL	0	0	0	0	1,737	0	0	1,737	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	15,360	0	0	15,360	0	0	0	15,360	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	881	0	2,987	3,868	0	0	0	3,868	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,307	402	1,709	298
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	143	0	0	143	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,435	5,435	0	0	0	5,435	0
7. INVESTMENT INCOME	743	0	0	743	0	214	22	979	0
8. MISCELLANEOUS	255	0	0	255	0	0	245	500	0
TOTAL	61,934	0	8,739	70,673	2,094	1,521	5,531	79,819	298

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,223	0	0	25,223	0	0	0	25,223
(B) OTHER INSTRUCTION & RESEARCH	2,380	0	0	2,380	996	0	0	3,376
(C) OTHER SALARIES AND WAGES	15,839	0	1,680	17,519	0	0	0	17,519
TOTAL SALARIES AND WAGES	43,442	0	1,680	45,122	996	0	0	46,118
2. EMPLOYEE BENEFITS	5,713	0	202	5,915	63	0	0	5,978
TOTAL SALARIES AND BENEFITS	49,155	0	1,882	51,037	1,059	0	0	52,096
3. LIBRARY ACQUISITIONS	1,407	0	0	1,407	0	275	0	1,682
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,390	0	144	2,534	335	276	0	3,145
5. OPERATIONAL SUPPLIES AND EXPENSES	4,308	0	145	4,453	757	92	0	5,302
6. COST OF GOODS SOLD	0	0	3,772	3,772	0	0	0	3,772
7. UTILITIES	2,054	0	278	2,332	0	0	0	2,332
8. MUNICIPAL TAXES	422	0	0	422	0	0	0	422
9. RENOVATIONS AND ALTERATIONS	1,187	0	917	2,104	0	0	0	2,104
10. EXTERNALLY CONTRACTED SERVICES	309	0	0	309	0	0	0	309
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	605	0	605
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,201	1,201	0	0	0	1,201
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,836	3,836
15. MISCELLANEOUS	930	0	297	1,227	0	0	0	1,227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	62,162	0	8,636	70,798	2,151	1,248	3,836	78,033

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,223	0	25,223	0	0	0	0	0	0	25,223
(B) OTHER INSTRUCTION & RESEARCH	2,380	0	2,380	0	0	0	0	0	0	2,380
(C) OTHER SALARIES AND WAGES	4,755	0	4,755	2,114	1,081	818	3,416	3,094	561	15,839
TOTAL SALARIES AND WAGES	32,358	0	32,358	2,114	1,081	818	3,416	3,094	561	43,442
2. EMPLOYEE BENEFITS	4,030	0	4,030	315	141	111	510	541	65	5,713
TOTAL SALARIES AND BENEFITS	36,388	0	36,388	2,429	1,222	929	3,926	3,635	626	49,155
3. LIBRARY ACQUISITIONS	0	0	0	1,407	0	0	0	0	0	1,407
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,095	0	1,095	85	1,062	0	18	130	0	2,390
5. OPERATIONAL SUPPLIES AND EXPENSES	1,591	0	1,591	105	226	444	758	825	359	4,308
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	200	0	0	1,854	0	2,054
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	422	0	422
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,187	0	1,187
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	309	0	309
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	387	0	387	8	11	0	219	47	258	930
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	39,461	0	39,461	4,034	2,721	1,373	4,921	8,409	1,243	62,162

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: BROCK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	2,073	0	0	0	2,073	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,430	0	0	0	2,430	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-357	0	0	0	-357	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,730	0	0	0	2,730	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	2,373	0	0	0	2,373	0	0	0	0

89

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	140,856	0	831	23,778	0	165,465	18,976	4,073	4,562	193,076	350
2. TOTAL EXPENSE (FROM TABLE 3)	140,604	0	1,452	24,131	0	166,187	19,266	2,500	11,529	199,482	0
3. NET REVENUE (EXPENSE)	252	0	-621	-353	0	-722	-290	1,573	-6,967	-6,406	350
4. NET RECONCILING ITEMS	-2,420	0	621	301	0	-1,498	656	0	0	-842	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,168	0	0	-52	0	-2,220	366	1,573	-6,967	-7,248	350
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-114	0	0	-986	0	-1,100	22	-3,963	4,999	-42	42
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	104	-104	0	216	-216	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,178	-104	0	-822	-216	-3,320	388	-2,390	-1,968	-7,290	392
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,186	908	0	-579	2,410	-1,447	10,484	14,033	-3,904	19,166	6,102
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,364	804	0	-1,401	2,194	-4,767	10,872	11,643	-5,872	11,876	6,494

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	80,771	0	0	80,771	0	0	0	80,771	0
(II) EXTRA FORMULA	14,445	0	0	14,445	0	0	0	14,445	0
(III) OTHER MCU GRANTS	3,389	0	368	3,757	90	0	4,540	8,387	0
(B) OTHER ONTARIO GRANTS	112	0	0	112	1,678	0	8	1,798	0
TOTAL ONTARIO GRANTS	98,717	0	368	99,085	1,768	0	4,548	105,401	0
(C) FEDERAL	764	0	0	764	13,060	322	0	14,146	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	684	0	0	684	0
2. FEES (A) TUITION CREDIT	33,980	0	0	33,980	0	0	0	33,980	0
(B) TUITION NON-CREDIT	0	831	0	831	0	0	0	831	0
(C) MISCELLANEOUS	3,518	0	7,188	10,706	0	0	0	10,706	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	389	0	0	389	12	2,099	0	2,500	293
5. NON-GOVT. GRANTS & CONTRACTS	58	0	0	58	3,452	0	0	3,510	0
6. SALES OF SERVICE AND PRODUCTS	0	0	16,146	16,146	0	0	0	16,146	0
7. INVESTMENT INCOME	1,531	0	76	1,607	0	1,652	14	3,273	57
8. MISCELLANEOUS	1,899	0	0	1,899	0	0	0	1,899	0
TOTAL	140,856	831	23,778	165,465	18,976	4,073	4,562	193,076	350

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	50,904	0	0	50,904	1,126	0	0	52,030
(B) OTHER INSTRUCTION & RESEARCH	7,398	507	0	7,905	6,410	176	0	14,491
(C) OTHER SALARIES AND WAGES	37,619	262	3,353	41,234	2,019	775	0	44,028
TOTAL SALARIES AND WAGES	95,921	769	3,353	100,043	9,555	951	0	110,549
2. EMPLOYEE BENEFITS	16,166	129	528	16,823	509	162	0	17,494
TOTAL SALARIES AND BENEFITS	112,087	898	3,881	116,866	10,064	1,113	0	128,043
3. LIBRARY ACQUISITIONS	3,103	0	0	3,103	0	0	0	3,103
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,611	39	552	5,202	2,461	64	644	8,371
5. OPERATIONAL SUPPLIES AND EXPENSES	6,670	299	1,431	8,400	3,445	308	0	12,153
6. COST OF GOODS SOLD	0	0	6,279	6,279	0	0	0	6,279
7. UTILITIES	4,442	0	1,146	5,588	274	57	0	5,919
8. MUNICIPAL TAXES	1,165	0	16	1,181	0	0	0	1,181
9. RENOVATIONS AND ALTERATIONS	1,200	0	1,541	2,741	33	6	3,708	6,488
10. EXTERNALLY CONTRACTED SERVICES	1,944	0	6,757	8,701	0	199	0	8,900
11. SCHOLARSHIPS, BURSARIES, ETC.	2,727	0	0	2,727	0	491	0	3,218
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	1,923	1,951	0	0	0	1,951
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	7,177	7,177
15. MISCELLANEOUS	2,780	216	452	3,448	2,989	262	0	6,699
16. INTERNAL COST ALLOCATIONS	-153	0	153	0	0	0	0	0
TOTAL	140,804	1,452	24,131	166,187	19,266	2,500	11,529	199,482

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	50,904	0	50,904	0	0	0	0	0	0	50,904
(B) OTHER INSTRUCTION & RESEARCH	7,398	0	7,398	0	0	0	0	0	0	7,398
(C) OTHER SALARIES AND WAGES	13,020	0	13,020	6,347	2,288	2,582	6,835	5,344	1,203	37,619
TOTAL SALARIES AND WAGES	71,322	0	71,322	6,347	2,288	2,582	6,835	5,344	1,203	95,921
2. EMPLOYEE BENEFITS	11,702	0	11,702	1,080	404	402	1,280	1,092	206	16,166
TOTAL SALARIES AND BENEFITS	83,024	0	83,024	7,427	2,692	2,984	8,115	6,436	1,409	112,087
3. LIBRARY ACQUISITIONS	0	0	0	3,103	0	0	0	0	0	3,103
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,832	0	1,832	636	1,374	51	236	465	17	4,611
5. OPERATIONAL SUPPLIES AND EXPENSES	2,811	0	2,811	246	122	884	525	1,782	300	6,670
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	759	0	0	3,683	0	4,442
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,165	0	1,165
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,200	0	1,200
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,944	0	1,944
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,727	0	0	0	2,727
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,057	0	1,057	30	32	19	711	318	615	2,780
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-153	0	0	-153
TOTAL	88,724	0	88,724	11,442	4,979	6,693	9,434	16,991	2,341	140,604

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: CARLETON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	417	20	0	0	437	345	0	0	345
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	50	0	455	36	0	0	541	561	0	0	561
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-50	0	-38	-16	0	0	-104	-216	0	0	-216
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	50	2	730	126	0	0	908	2,410	0	0	2,410
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2	692	110	0	0	804	2,194	0	0	2,194

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	155,391	0	1,840	38,439	0	195,870	59,253	6,827	11,115	273,065	3,890
2. TOTAL EXPENSE (FROM TABLE 3)	152,184	0	2,558	36,246	0	190,988	59,613	6,007	9,291	265,899	0
3. NET REVENUE (EXPENSE)	3,407	0	-718	2,193	0	4,882	-360	820	1,824	7,166	3,890
4. NET RECONCILING ITEMS	-1,218	0	718	-1,200	0	-1,700	-112	-2,652	12,036	7,572	2,647
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,189	0	0	993	0	3,182	-472	-1,832	13,860	14,738	6,537
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,342	0	0	-2,359	0	-4,701	497	1,836	3,842	1,474	-1,474
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-4,133	4,133	0	40	-40	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-4,286	4,133	0	-1,326	-40	-1,519	25	4	17,702	16,212	5,063
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,746	7,391	0	899	335	6,879	10,459	14,058	-18,919	12,477	29,823
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,032	11,524	0	-427	295	5,360	10,484	14,062	-1,217	28,689	34,886

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	100,961	0	0	100,961	0	0	0	100,961	0
(II) EXTRA FORMULA	6,348	0	0	6,348	0	0	0	6,348	0
(III) OTHER MCU GRANTS	4,412	0	450	4,862	452	0	7,372	12,686	0
(B) OTHER ONTARIO GRANTS	9,289	0	0	9,289	27,346	0	0	36,635	0
TOTAL ONTARIO GRANTS	121,010	0	450	121,460	27,798	0	7,372	156,630	0
(C) FEDERAL	0	0	0	0	22,122	1,053	0	23,175	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	202	162	0	364	0
2. FEES (A) TUITION CREDIT	28,348	0	0	28,348	0	0	0	28,348	0
(B) TUITION NON-CREDIT	0	1,840	0	1,840	0	0	0	1,840	0
(C) MISCELLANEOUS	1,408	0	18,992	20,400	0	0	0	20,400	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,964	2,956	4,920	4,016
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	8,289	0	787	9,076	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,016	18,016	0	0	0	18,016	0
7. INVESTMENT INCOME	2,368	0	0	2,368	0	3,648	0	6,016	0
8. MISCELLANEOUS	2,457	0	981	3,438	842	0	0	4,280	-126
TOTAL	155,591	1,840	38,439	195,870	59,253	6,827	11,115	273,065	3,890

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	58,496	541	0	59,037	9,548	351	0	68,936
(B) OTHER INSTRUCTION & RESEARCH	5,086	9	0	5,095	8,259	530	0	13,884
(C) OTHER SALARIES AND WAGES	42,189	510	9,420	52,119	16,917	774	0	69,810
TOTAL SALARIES AND WAGES	105,771	1,060	9,420	116,251	34,724	1,655	0	152,630
2. EMPLOYEE BENEFITS	15,008	138	1,259	16,405	4,047	146	0	20,598
TOTAL SALARIES AND BENEFITS	120,779	1,198	10,679	132,656	38,771	1,801	0	173,228
3. LIBRARY ACQUISITIONS	2,818	0	0	2,818	15	14	0	2,847
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,161	51	1,500	9,712	5,904	318	392	16,326
5. OPERATIONAL SUPPLIES AND EXPENSES	7,395	680	3,438	11,513	9,330	1,081	0	21,924
6. COST OF GOODS SOLD	0	0	10,883	10,883	0	0	0	10,883
7. UTILITIES	3,716	36	5,112	8,864	1,003	32	0	9,899
8. MUNICIPAL TAXES	957	0	85	1,042	0	0	0	1,042
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	2,123	2,123
10. EXTERNALLY CONTRACTED SERVICES	2,128	249	260	2,637	1,030	56	0	3,723
11. SCHOLARSHIPS, BURSARIES, ETC.	674	0	0	674	217	1,947	0	2,838
12. PRINCIPAL AND INTEREST REPAYMENTS	1,095	0	3,189	4,284	1	0	0	4,285
13. LAND AND SITE SERVICES	31	0	7	38	4	0	0	42
14. BUILDINGS	0	0	0	0	0	0	6,776	6,776
15. MISCELLANEOUS	4,465	331	1,075	5,871	3,334	758	0	9,963
16. INTERNAL COST ALLOCATIONS	-35	13	18	-4	4	0	0	0
TOTAL	152,184	2,558	36,246	190,988	59,613	6,007	9,291	265,899

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	58,496	0	58,496	0	0	0	0	0	0	58,496
(B) OTHER INSTRUCTION & RESEARCH	5,086	0	5,086	0	0	0	0	0	0	5,086
(C) OTHER SALARIES AND WAGES	16,447	0	16,447	3,263	2,717	4,269	5,078	9,356	1,059	42,189
TOTAL SALARIES AND WAGES	80,029	0	80,029	3,263	2,717	4,269	5,078	9,356	1,059	105,771
2. EMPLOYEE BENEFITS	11,105	0	11,105	511	396	548	769	1,524	155	15,008
TOTAL SALARIES AND BENEFITS	91,134	0	91,134	3,774	3,113	4,817	5,847	10,880	1,214	120,779
3. LIBRARY ACQUISITIONS	0	0	0	2,818	0	0	0	0	0	2,818
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,733	0	3,733	633	2,355	161	259	699	323	8,161
5. OPERATIONAL SUPPLIES AND EXPENSES	4,533	0	4,533	203	272	273	401	1,177	536	7,395
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	287	0	0	3,429	0	3,716
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	957	0	957
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	208	0	208	22	27	212	135	633	891	2,128
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	674	0	0	0	674
12. PRINCIPAL AND INTEREST REPAYMENTS	120	0	120	0	798	162	1	0	14	1,095
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	31	0	31
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,443	0	1,443	34	177	448	663	481	1,219	4,465
16. INTERNAL COST ALLOCATIONS	2	0	2	0	-39	0	2	0	0	-35
TOTAL	101,173	0	101,173	7,484	6,988	6,747	7,308	18,287	4,197	152,184

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: GUELPH

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	693	0	1,830	0	3,201	0	5,724	188	0	0	188
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	572	0	1,019	0	0	0	1,591	228	0	0	228
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	121	0	811	0	3,201	0	4,133	-40	0	0	-40
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	572	0	1,019	150	5,650	0	7,391	335	0	0	335
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	693	0	1,830	150	8,851	0	11,524	295	0	0	295

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	47,601	0	618	7,612	0	55,831	5,600	705	7,816	69,952	189
2. TOTAL EXPENSE (FROM TABLE 3)	48,101	0	618	7,494	0	56,213	5,313	1,115	6,701	69,342	0
3. NET REVENUE (EXPENSE)	-500	0	0	118	0	-382	287	-410	1,115	610	189
4. NET RECONCILING ITEMS	-806	0	0	-37	0	-843	0	-15	-1,074	-1,932	15
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,306	0	0	81	0	-1,225	287	-425	41	-1,322	204
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-239	0	0	-70	0	-309	163	143	0	-3	3
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,545	-1,545	0	-11	11	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1,545	0	0	11	-1,534	450	-282	41	-1,325	207
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,323	0	0	132	1,455	2,447	1,224	400	5,526	3,409
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-222	0	0	143	-79	2,897	942	441	4,201	3,616

75

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	27,423	0	0	27,423	0	0	0	27,423	0
(II) EXTRA FORMULA	6,553	0	0	6,553	0	0	0	6,553	0
(III) OTHER MCU GRANTS	1,658	147	125	1,930	0	0	4,708	6,638	0
(B) OTHER ONTARIO GRANTS	25	280	0	305	2,672	0	2,144	5,121	0
TOTAL ONTARIO GRANTS	35,659	427	125	36,211	2,672	0	6,852	45,735	0
(C) FEDERAL	152	28	0	180	2,006	0	0	2,186	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	26	0	0	26	0
2. FEES (A) TUITION CREDIT	10,489	0	0	10,489	0	0	0	10,489	0
(B) TUITION NON-CREDIT	0	163	0	163	0	0	0	163	0
(C) MISCELLANEOUS	470	0	3,096	3,566	0	0	0	3,566	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	48	0	0	48	29	279	953	1,309	168
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	763	0	0	763	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,296	4,296	0	0	0	4,296	0
7. INVESTMENT INCOME	625	0	44	669	0	426	11	1,106	21
8. MISCELLANEOUS	158	0	51	209	104	0	0	313	0
TOTAL	47,601	618	7,612	55,831	5,600	705	7,816	69,952	189

76

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	18,309	25	0	18,334	120	59	0	18,513
(B) OTHER INSTRUCTION & RESEARCH	3,553	128	0	3,681	2,675	182	0	6,538
(C) OTHER SALARIES AND WAGES	13,094	183	1,122	14,399	36	29	0	14,464
TOTAL SALARIES AND WAGES	34,956	336	1,122	36,414	2,831	270	0	39,515
2. EMPLOYEE BENEFITS	5,036	24	132	5,192	207	28	0	5,427
TOTAL SALARIES AND BENEFITS	39,992	360	1,254	41,606	3,038	298	0	44,942
3. LIBRARY ACQUISITIONS	1,122	0	0	1,122	75	7	4	1,208
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	884	15	58	957	689	55	0	1,701
5. OPERATIONAL SUPPLIES AND EXPENSES	1,786	138	573	2,497	578	68	271	3,414
6. COST OF GOODS SOLD	0	0	3,045	3,045	0	0	0	3,045
7. UTILITIES	1,577	0	290	1,867	4	0	0	1,871
8. MUNICIPAL TAXES	322	0	0	322	0	0	0	322
9. RENOVATIONS AND ALTERATIONS	350	0	0	350	0	0	446	796
10. EXTERNALLY CONTRACTED SERVICES	123	0	1,315	1,438	0	0	0	1,438
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	611	0	611
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	886	886	0	0	0	886
13. LAND AND SITE SERVICES	0	0	0	0	0	0	387	387
14. BUILDINGS	0	0	0	0	0	0	5,393	5,393
15. MISCELLANEOUS	2,242	66	73	2,381	671	76	200	3,328
16. INTERNAL COST ALLOCATIONS	-297	39	0	-258	258	0	0	0
TOTAL	48,101	618	7,494	56,213	5,313	1,115	6,701	69,342

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	18,309	0	18,309	0	0	0	0	0	0	18,309
(B) OTHER INSTRUCTION & RESEARCH	3,553	0	3,553	0	0	0	0	0	0	3,553
(C) OTHER SALARIES AND WAGES	3,871	0	3,871	1,506	748	1,235	2,664	2,820	250	13,094
TOTAL SALARIES AND WAGES	25,733	0	25,733	1,506	748	1,235	2,664	2,820	250	34,956
2. EMPLOYEE BENEFITS	3,384	0	3,384	231	105	128	409	498	283	5,038
TOTAL SALARIES AND BENEFITS	29,117	0	29,117	1,737	853	1,363	3,073	3,318	533	39,992
3. LIBRARY ACQUISITIONS	0	0	0	1,122	0	0	0	0	0	1,122
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	327	0	327	32	308	40	116	58	2	884
5. OPERATIONAL SUPPLIES AND EXPENSES	761	0	761	-46	53	289	203	501	25	1,786
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	108	0	0	1,469	0	1,577
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	322	0	322
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	350	0	350
10. EXTERNALLY CONTRACTED SERVICES	1	0	1	26	0	0	18	78	0	123
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,306	0	1,306	10	6	57	284	72	497	2,242
16. INTERNAL COST ALLOCATIONS	10	0	10	0	0	0	-307	0	0	-297
TOTAL	31,522	0	31,522	2,881	1,329	1,749	3,387	8,188	1,057	48,101

78

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	127	0	0	0	0	119	246	44	0	74	118
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	1,078	1,078	0	0	70	70
3. OTHER	0	0	0	0	0	-713	-713	-25	0	-12	-37
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	127	0	0	0	0	-1,672	-1,545	19	0	-8	11
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	310	0	0	250	0	763	1,323	102	0	30	132
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	437	0	0	250	0	-909	-222	121	0	22	143

* Other Operating funds are for northern development, $114 thousand; future years operating budget, ($1,069) thousand; other, $46 thousand.

** Other Ancillary funds are for bookstore surplus, $54 thousand; parking deficit, ($32) thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	55,928	0	76	5,700	0	61,704	5,825	2,584	4,190	74,103	266
2. TOTAL EXPENSE (FROM TABLE 3)	54,396	0	76	5,356	0	59,828	4,648	1,822	6,529	72,827	0
3. NET REVENUE (EXPENSE)	1,532	0	0	344	0	1,876	977	762	-2,339	1,276	266
4. NET RECONCILING ITEMS	0	0	0	0	0	0	348	-348	1,414	1,414	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,532	0	0	344	0	1,876	1,325	414	-925	2,690	266
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-704	0	0	-58	0	-760	340	-855	1,214	-61	61
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-148	148	0	-72	72	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	680	148	0	216	72	1,116	1,665	-441	289	2,629	327
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,271	3,561	0	650	562	6,044	3,103	2,264	1,276	12,687	1,477
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,951	3,709	0	866	634	7,160	4,768	1,823	1,565	15,316	1,804

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	24,436	0	0	24,436	0	0	0	24,436	0
(II) EXTRA FORMULA	16,274	0	0	16,274	0	0	0	16,274	0
(III) OTHER MCU GRANTS	3,293	0	0	3,293	82	2	2,724	6,101	0
(B) OTHER ONTARIO GRANTS	8	0	0	8	2,641	696	0	3,345	0
TOTAL ONTARIO GRANTS	44,011	0	0	44,011	2,723	698	2,724	50,156	0
(C) FEDERAL	79	0	0	79	1,897	91	0	2,067	0
(D) MUNICIPAL	0	0	0	0	0	19	0	19	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9,955	0	0	9,955	0	0	0	9,955	0
(B) TUITION NON-CREDIT	0	76	0	76	0	0	0	76	0
(C) MISCELLANEOUS	607	0	1,833	2,440	0	0	0	2,440	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	24	0	0	24	25	884	0	933	176
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	814	392	1,120	2,326	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,867	3,867	0	0	0	3,867	0
7. INVESTMENT INCOME	751	0	0	751	136	378	346	1,611	90
8. MISCELLANEOUS	501	0	0	501	30	122	0	653	0
TOTAL	55,928	76	5,700	61,704	5,625	2,584	4,190	74,103	266

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23,144	0	0	23,144	204	5	0	23,353
(B) OTHER INSTRUCTION & RESEARCH	809	29	0	838	1,087	236	0	2,161
(C) OTHER SALARIES AND WAGES	13,482	8	867	14,357	1,332	136	0	15,825
TOTAL SALARIES AND WAGES	37,435	37	867	38,339	2,623	377	0	41,339
2. EMPLOYEE BENEFITS	5,837	2	120	5,959	221	31	0	6,211
TOTAL SALARIES AND BENEFITS	43,272	39	987	44,298	2,844	408	0	47,550
3. LIBRARY ACQUISITIONS	1,333	0	0	1,333	0	16	0	1,349
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,518	0	79	1,597	535	165	0	2,297
5. OPERATIONAL SUPPLIES AND EXPENSES	2,552	37	341	2,930	586	419	0	3,935
6. COST OF GOODS SOLD	0	0	2,133	2,133	0	0	0	2,133
7. UTILITIES	1,447	0	279	1,726	17	15	0	1,758
8. MUNICIPAL TAXES	347	0	0	347	0	0	0	347
9. RENOVATIONS AND ALTERATIONS	283	0	278	561	24	4	4,655	5,244
10. EXTERNALLY CONTRACTED SERVICES	1,169	0	494	1,663	0	0	0	1,663
11. SCHOLARSHIPS, BURSARIES, ETC.	14	0	0	14	0	363	0	377
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	402	402	0	0	0	402
13. LAND AND SITE SERVICES	0	0	120	120	0	0	0	120
14. BUILDINGS	0	0	0	0	0	0	1,819	1,819
15. MISCELLANEOUS	2,633	0	71	2,704	642	432	55	3,833
16. INTERNAL COST ALLOCATIONS	-172	0	172	0	0	0	0	0
TOTAL	54,396	76	5,356	59,828	4,648	1,822	6,529	72,827

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23,144	0	23,144	0	0	0	0	0	0	23,144
(B) OTHER INSTRUCTION & RESEARCH	809	0	809	0	0	0	0	0	0	809
(C) OTHER SALARIES AND WAGES	4,645	0	4,645	1,909	665	704	3,060	1,852	647	13,482
TOTAL SALARIES AND WAGES	28,598	0	28,598	1,909	665	704	3,060	1,852	647	37,435
2. EMPLOYEE BENEFITS	4,375	0	4,375	303	106	103	521	333	96	5,837
TOTAL SALARIES AND BENEFITS	32,973	0	32,973	2,212	771	807	3,581	2,185	743	43,272
3. LIBRARY ACQUISITIONS	0	0	0	1,333	0	0	0	0	0	1,333
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	614	0	614	183	367	29	158	147	20	1,518
5. OPERATIONAL SUPPLIES AND EXPENSES	1,284	0	1,284	118	80	79	380	385	226	2,552
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	53	0	0	1,394	0	1,447
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	347	0	347
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	283	0	283
10. EXTERNALLY CONTRACTED SERVICES	42	0	42	7	20	0	67	961	72	1,169
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	14	0	0	0	14
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,410	0	1,410	8	28	266	456	198	267	2,633
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-172	0	0	-172
TOTAL	36,323	0	36,323	3,861	1,319	1,195	4,470	5,900	1,328	54,396

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	575	2,924	26	0	55	3,580	123	0	0	123
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	474	2,958	0	0	0	3,432	51	0	0	51
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	101	-34	26	0	55	148	72	0	0	72
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	474	2,958	129	0	0	3,561	562	0	0	562
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	575	2,924	155	0	55	3,709	634	0	0	634

* Other Operating funds are for telephone equipment, 855 thousand.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)		UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,093	0	0	412	0	6,505	0	0	3,137	9,642	35
2. TOTAL EXPENSE (FROM TABLE 3)	5,920	0	0	413	0	6,333	0	0	2,602	8,935	0
3. NET REVENUE (EXPENSE)	173	0	0	-1	0	172	0	0	535	707	35
4. NET RECONCILING ITEMS	-29	0	0	1	0	-28	0	0	-136	-164	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	144	0	0	0	0	144	0	0	399	543	35
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	144	0	0	0	0	144	0	0	399	543	35
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-359	0	0	0	0	-359	0	16	136	-207	497
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-215	0	0	0	0	-215	0	16	535	336	532

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,488	0	0	2,488	0	0	0	2,488	0
(II) EXTRA FORMULA	1,811	0	0	1,811	0	0	0	1,811	0
(III) OTHER MCU GRANTS	162	0	0	162	0	0	3,137	3,299	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	4,461	0	0	4,461	0	0	3,137	7,598	0
(C) FEDERAL	40	0	0	40	0	0	0	40	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,452	0	0	1,452	0	0	0	1,452	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	21	0	0	21	0	0	0	21	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	35
5. NON-GOVT. GRANTS & CONTRACTS	10	0	0	10	0	0	0	10	0
6. SALES OF SERVICE AND PRODUCTS	0	0	412	412	0	0	0	412	0
7. INVESTMENT INCOME	15	0	0	15	0	0	0	15	0
8. MISCELLANEOUS	54	0	0	54	0	0	0	54	0
TOTAL	6,093	0	412	6,505	0	0	3,137	9,642	35

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,567	0	0	2,567	0	0	0	2,567
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,652	0	92	1,744	0	0	0	1,744
TOTAL SALARIES AND WAGES	4,219	0	92	4,311	0	0	0	4,311
2. EMPLOYEE BENEFITS	527	0	16	543	0	0	0	543
TOTAL SALARIES AND BENEFITS	4,746	0	108	4,854	0	0	0	4,854
3. LIBRARY ACQUISITIONS	141	0	0	141	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	147	0	0	147	0	0	0	147
5. OPERATIONAL SUPPLIES AND EXPENSES	290	0	1	291	0	0	0	291
6. COST OF GOODS SOLD	0	0	303	303	0	0	0	303
7. UTILITIES	112	0	0	112	0	0	0	112
8. MUNICIPAL TAXES	28	0	0	28	0	0	0	28
9. RENOVATIONS AND ALTERATIONS	75	0	0	75	0	0	0	75
10. EXTERNALLY CONTRACTED SERVICES	3	0	0	3	0	0	0	3
11. SCHOLARSHIPS, BURSARIES, ETC.	20	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	141	0	0	141	0	0	0	141
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,316	2,316
15. MISCELLANEOUS	217	0	1	218	0	0	286	504
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	5,920	0	413	6,333	0	0	2,602	8,935

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,567	0	2,567	0	0	0	0	0	0	2,567
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	415	110	203	650	274	0	1,652
TOTAL SALARIES AND WAGES	2,567	0	2,567	415	110	203	650	274	0	4,219
2. EMPLOYEE BENEFITS	254	0	254	67	18	29	109	50	0	527
TOTAL SALARIES AND BENEFITS	2,821	0	2,821	482	128	232	759	324	0	4,746
3. LIBRARY ACQUISITIONS	0	0	0	141	0	0	0	0	0	141
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	18	85	0	0	38	6	147
5. OPERATIONAL SUPPLIES AND EXPENSES	38	0	38	15	42	15	125	55	0	290
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	29	0	0	83	0	112
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	28	0	28
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	75	0	75
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3	0	3
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	90	0	51	0	0	141
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	46	0	46	4	0	66	79	22	0	217
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,905	0	2,905	660	374	333	1,014	628	6	5,920

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: ALGOMA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	13,990	0	366	0	0	14,356	325	18	2,085	16,784	12
2. TOTAL EXPENSE (FROM TABLE 3)	13,102	0	366	0	0	13,468	441	18	2,061	15,988	0
3. NET REVENUE (EXPENSE)	888	0	0	0	0	888	-116	0	24	796	12
4. NET RECONCILING ITEMS	-17	0	0	0	0	-17	0	0	17	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	871	0	0	0	0	871	-116	0	41	796	12
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-821	0	0	0	0	-821	9	871	-59	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-50	50	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	50	0	0	0	50	-107	871	-18	796	12
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	6	0	0	0	253	259	5,208	330	6,050	858
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	56	0	0	0	303	152	6,079	312	6,846	870

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	5,951	0	0	5,951	0	0	0	5,951	0
(II) EXTRA FORMULA	3,361	0	0	3,361	0	0	0	3,361	0
(III) OTHER MCU GRANTS	397	83	0	480	0	0	2,044	2,524	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	9,709	83	0	9,792	0	0	2,044	11,836	0
(C) FEDERAL	0	283	0	283	0	0	0	283	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	107	0	0	107	325	0	0	432	0
2. FEES (A) TUITION CREDIT	3,207	0	0	3,207	0	0	0	3,207	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	80	0	0	80	0	18	41	139	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	685	0	0	685	0	0	0	685	12
8. MISCELLANEOUS	202	0	0	202	0	0	0	202	0
TOTAL	13,990	366	0	14,356	325	18	2,085	16,784	12

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,644	0	0	5,644	0	0	0	5,644
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	2,361	153	0	2,514	211	0	0	2,725
TOTAL SALARIES AND WAGES	8,005	153	0	8,158	211	0	0	8,369
2. EMPLOYEE BENEFITS	1,223	14	0	1,237	19	0	0	1,256
TOTAL SALARIES AND BENEFITS	9,228	167	0	9,395	230	0	0	9,625
3. LIBRARY ACQUISITIONS	351	0	0	351	0	0	0	351
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	244	0	0	244	0	0	743	987
5. OPERATIONAL SUPPLIES AND EXPENSES	1,436	89	0	1,525	149	0	0	1,674
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	102	0	0	102	0	0	0	102
8. MUNICIPAL TAXES	58	0	0	58	0	0	0	58
9. RENOVATIONS AND ALTERATIONS	11	0	0	11	0	0	238	249
10. EXTERNALLY CONTRACTED SERVICES	999	0	0	999	0	0	0	999
11. SCHOLARSHIPS, BURSARIES, ETC.	129	0	0	129	0	18	0	147
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	951	951
15. MISCELLANEOUS	544	110	0	654	62	0	129	845
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	13,102	366	0	13,468	441	18	2,061	15,988

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,644	0	5,644	0	0	0	0	0	0	5,644
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	341	139	421	1,460	0	0	2,361
TOTAL SALARIES AND WAGES	5,644	0	5,644	341	139	421	1,460	0	0	8,005
2. EMPLOYEE BENEFITS	863	0	863	52	21	65	222	0	0	1,223
TOTAL SALARIES AND BENEFITS	6,507	0	6,507	393	160	486	1,682	0	0	9,228
3. LIBRARY ACQUISITIONS	0	0	0	351	0	0	0	0	0	351
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	15	0	15	46	8	38	137	0	0	244
5. OPERATIONAL SUPPLIES AND EXPENSES	611	0	611	15	24	36	750	0	0	1,436
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	102	0	0	0	0	102
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	58	0	58
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	11	0	11
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	999	0	999
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	129	0	0	0	129
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	297	0	297	3	1	166	77	0	0	544
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,430	0	7,430	808	295	855	2,646	1,068	0	13,102

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: NIPISSING

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	50	50	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	50	50	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	6	6	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	56	56	0	0	0	0

* Other Operating funds are for MCU preflow, $35 thousand; disabled reserve, $13 thousand; and research reserve $8 thousand.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT) (3)	ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
	UNAPPROPRIATED (1)	APPROPRIATED (2)		UNAPPROPRIATED (4)	APPROPRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,261	0	0	81	0	2,342	0	0	578	2,920	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,343	0	0	61	0	2,404	0	0	578	2,982	0
3. NET REVENUE (EXPENSE)	-82	0	0	20	0	-62	0	0	0	-62	0
4. NET RECONCILING ITEMS	20	0	0	-20	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-62	0	0	0	0	-62	0	0	0	-62	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-62	0	0	0	0	-62	0	0	0	-62	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	45	0	0	0	0	45	0	0	0	45	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-17	0	0	0	0	-17	0	0	0	-17	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	658	0	0	658	0	0	0	658	0
(II) EXTRA FORMULA	623	0	0	623	0	0	0	623	0
(III) OTHER MCU GRANTS	665	0	0	665	0	0	578	1,243	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,946	0	0	1,946	0	0	578	2,524	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	274	0	0	274	0	0	0	274	0
2. FEES (A) TUITION CREDIT	0	0	0	0	0	0	0	0	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	10	0	26	36	0	0	0	36	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	55	55	0	0	0	55	0
7. INVESTMENT INCOME	12	0	0	12	0	0	0	12	0
8. MISCELLANEOUS	19	0	0	19	0	0	0	19	0
TOTAL	2,261	0	81	2,342	0	0	578	2,920	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	846	0	0	846	0	0	0	846
(B) OTHER INSTRUCTION & RESEARCH	14	0	0	14	0	0	0	14
(C) OTHER SALARIES AND WAGES	558	0	0	558	0	0	0	558
TOTAL SALARIES AND WAGES	1,418	0	0	1,418	0	0	0	1,418
2. EMPLOYEE BENEFITS	202	0	0	202	0	0	0	202
TOTAL SALARIES AND BENEFITS	1,620	0	0	1,620	0	0	0	1,620
3. LIBRARY ACQUISITIONS	46	0	0	46	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	44	0	0	44	0	0	0	44
5. OPERATIONAL SUPPLIES AND EXPENSES	124	0	0	124	0	0	0	124
6. COST OF GOODS SOLD	0	0	61	61	0	0	0	61
7. UTILITIES	27	0	0	27	0	0	0	27
8. MUNICIPAL TAXES	5	0	0	5	0	0	0	5
9. RENOVATIONS AND ALTERATIONS	157	0	0	157	0	0	578	735
10. EXTERNALLY CONTRACTED SERVICES	1	0	0	1	0	0	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	2	0	0	2	0	0	0	2
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	317	0	0	317	0	0	0	317
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,343	0	61	2,404	0	0	578	2,982

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	846	0	846	0	0	0	0	0	0	846
(B) OTHER INSTRUCTION & RESEARCH	14	0	14	0	0	0	0	0	0	14
(C) OTHER SALARIES AND WAGES	155	0	155	94	0	0	309	0	0	558
TOTAL SALARIES AND WAGES	1,015	0	1,015	94	0	0	309	0	0	1,418
2. EMPLOYEE BENEFITS	143	0	143	12	0	0	47	0	0	202
TOTAL SALARIES AND BENEFITS	1,158	0	1,158	106	0	0	356	0	0	1,620
3. LIBRARY ACQUISITIONS	0	0	0	46	0	0	0	0	0	46
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	27	4	0	0	13	0	0	44
5. OPERATIONAL SUPPLIES AND EXPENSES	76	0	76	2	0	0	42	4	0	124
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	27	0	0	0	0	27
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	5	0	5
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	157	0	157
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	2	0	2	0	0	0	0	0	0	2
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	176	0	176	0	0	0	52	89	0	317
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,439	0	1,439	158	27	0	463	256	0	2,343

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: HEARST

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

111

MCMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	165,058	0	1,207	22,320	0	188,585	77,923	46,863	10,973	324,344	3,731
2. TOTAL EXPENSE (FROM TABLE 3)	161,530	0	1,109	22,168	0	184,807	80,645	31,777	23,553	320,782	0
3. NET REVENUE (EXPENSE)	3,528	0	98	152	0	3,778	-2,722	15,086	-12,580	3,562	3,731
4. NET RECONCILING ITEMS	-2,348	0	-98	241	0	-2,205	0	0	0	-2,205	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,180	0	0	393	0	1,573	-2,722	15,086	-12,580	1,357	3,731
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	143	0	0	-247	0	-104	0	-1,176	1,280	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,438	1,438	0	-146	146	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-115	1,438	0	0	146	1,469	-2,722	13,910	-11,300	1,357	3,731
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	543	5,119	0	0	1,397	7,059	21,691	12,016	16,736	57,502	84,209
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	428	6,557	0	0	1,543	8,528	18,969	25,926	5,436	58,859	87,940

Note: In addition to the above revenue and expenses, $3,527 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	109,012	0	0	109,012	0	0	0	109,012	0
(II) EXTRA FORMULA	8,766	0	0	8,766	0	0	0	8,766	0
(III) OTHER MCU GRANTS	5,534	0	755	6,289	3,081	0	6,981	16,351	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	16,863	0	1,260	18,123	0
TOTAL ONTARIO GRANTS	123,312	0	755	124,067	19,944	0	8,241	152,252	0
(C) FEDERAL	0	0	0	0	30,727	0	0	30,727	0
(D) MUNICIPAL	0	0	0	0	16	0	1,011	1,027	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	28,562	0	0	28,562	0	0	0	28,562	0
(B) TUITION NON-CREDIT	0	1,207	0	1,207	0	0	0	1,207	0
(C) MISCELLANEOUS	1,798	0	6,773	8,571	0	0	0	8,571	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	2,879	35,405	0	38,284	3,731
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	24,278	0	0	24,278	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,259	14,259	0	0	0	14,259	0
7. INVESTMENT INCOME	3,730	0	0	3,730	79	11,458	1,303	16,570	0
8. MISCELLANEOUS	7,656	0	533	8,189	0	0	418	8,607	0
TOTAL	165,058	1,207	22,320	188,585	77,923	46,863	10,973	324,344	3,731

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	59,227	398	0	59,625	18,860	5,485	0	83,970
(B) OTHER INSTRUCTION & RESEARCH	28,040	0	0	28,040	0	0	0	28,040
(C) OTHER SALARIES AND WAGES	22,783	283	4,928	27,994	27,308	7,957	0	63,257
TOTAL SALARIES AND WAGES	110,050	681	4,928	115,659	46,168	13,442	0	175,267
2. EMPLOYEE BENEFITS	18,187	47	141	18,375	4,824	3,111	0	26,310
TOTAL SALARIES AND BENEFITS	128,237	728	5,069	134,034	50,990	16,553	0	201,577
3. LIBRARY ACQUISITIONS	4,829	0	0	4,829	0	172	0	5,001
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,080	31	167	4,278	606	2,052	0	6,936
5. OPERATIONAL SUPPLIES AND EXPENSES	12,545	338	2,248	15,131	23,301	8,317	0	46,749
6. COST OF GOODS SOLD	0	0	9,212	9,212	0	0	0	9,212
7. UTILITIES	4,663	0	1,163	5,826	0	78	0	5,904
8. MUNICIPAL TAXES	962	0	0	962	0	0	0	962
9. RENOVATIONS AND ALTERATIONS	170	0	2,163	2,333	428	0	23,553	26,314
10. EXTERNALLY CONTRACTED SERVICES	2,802	0	0	2,802	0	0	0	2,802
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,105	0	4,105
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,127	2,127	0	0	0	2,127
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,242	12	19	3,273	5,320	500	0	9,093
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	161,530	1,109	22,168	184,807	80,645	31,777	23,553	320,782

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	49,791	9,436	59,227	0	0	0	0	0	0	59,227
(B) OTHER INSTRUCTION & RESEARCH	22,913	5,127	28,040	0	0	0	0	0	0	28,040
(C) OTHER SALARIES AND WAGES	-3,117	-289	-3,406	5,900	2,849	2,622	4,974	7,833	2,011	22,783
TOTAL SALARIES AND WAGES	69,587	14,274	83,861	5,900	2,849	2,622	4,974	7,833	2,011	110,050
2. EMPLOYEE BENEFITS	10,301	3,742	14,043	1,053	437	461	707	1,170	316	18,187
TOTAL SALARIES AND BENEFITS	79,888	18,016	97,904	6,953	3,286	3,083	5,681	9,003	2,327	128,237
3. LIBRARY ACQUISITIONS	0	0	0	4,829	0	0	0	0	0	4,829
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,307	430	1,737	291	722	252	837	168	73	4,080
5. OPERATIONAL SUPPLIES AND EXPENSES	4,584	2,330	6,914	579	1,478	1,088	367	1,543	576	12,545
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	736	0	0	3,927	0	4,663
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	962	0	962
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	170	0	170
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,802	0	2,802
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	952	397	1,349	30	36	142	546	180	959	3,242
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	86,731	21,173	107,904	12,682	6,258	4,565	7,431	18,755	3,935	161,530

GENERAL FUNDS

CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: McMASTER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3,297	0	0	0	3,297	2,190	0	0	2,190
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,683	42	0	134	1,859	2,044	0	0	2,044
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,614	-42	0	-134	1,438	146	0	0	146
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	1,933	408	0	2,687	5,119	1,397	0	0	1,397
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	3,547	366	0	2,553	6,557	1,543	0	0	1,543

* Other Operating funds are for instructional salaries, library catalogue system, special library acquisitions, scholarship fund, and Commons building elevator.

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	15,942	0	0	421	0	16,363	0	154	325	16,842	37
2. TOTAL EXPENSE (FROM TABLE 3)	15,106	0	0	307	0	15,413	0	148	680	16,241	0
3. NET REVENUE (EXPENSE)	836	0	0	114	0	950	0	6	-355	601	37
4. NET RECONCILING ITEMS	-5	0	0	-114	0	-119	0	0	152	33	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	831	0	0	0	0	831	0	6	-203	634	37
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-152	0	0	0	0	-152	0	0	152	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	679	0	0	0	0	679	0	6	-51	634	37
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,403	0	0	0	0	-1,403	0	112	33	-1,258	101
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-724	0	0	0	0	-724	0	118	-18	-624	138

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	10,588	0	0	10,588	0	0	0	10,588	0
(II) EXTRA FORMULA	601	0	0	601	0	0	0	601	0
(III) OTHER MCU GRANTS	205	0	0	205	0	0	227	432	0
(B) OTHER ONTARIO GRANTS	10	0	0	10	0	0	0	10	0
TOTAL ONTARIO GRANTS	11,404	0	0	11,404	0	0	227	11,631	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3,521	0	0	3,521	0	0	0	3,521	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	352	0	0	352	0	0	0	352	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	186	0	0	186	0	149	98	433	30
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	421	421	0	0	0	421	0
7. INVESTMENT INCOME	225	0	0	225	0	5	0	230	7
8. MISCELLANEOUS	254	0	0	254	0	0	0	254	0
TOTAL	15,942	0	421	16,363	0	154	325	16,842	37

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,852	0	0	6,852	0	0	0	6,852
(B) OTHER INSTRUCTION & RESEARCH	780	0	0	780	0	0	0	780
(C) OTHER SALARIES AND WAGES	3,136	0	88	3,224	0	0	0	3,224
TOTAL SALARIES AND WAGES	10,768	0	88	10,856	0	0	0	10,856
2. EMPLOYEE BENEFITS	1,318	0	9	1,327	0	0	0	1,327
TOTAL SALARIES AND BENEFITS	12,086	0	97	12,183	0	0	0	12,183
3. LIBRARY ACQUISITIONS	89	0	0	89	0	0	0	89
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	87	0	0	87	0	0	318	405
5. OPERATIONAL SUPPLIES AND EXPENSES	1,031	0	16	1,047	0	0	0	1,047
6. COST OF GOODS SOLD	0	0	182	182	0	0	0	182
7. UTILITIES	381	0	0	381	0	0	0	381
8. MUNICIPAL TAXES	97	0	0	97	0	0	0	97
9. RENOVATIONS AND ALTERATIONS	20	0	0	20	0	0	362	382
10. EXTERNALLY CONTRACTED SERVICES	379	0	12	391	0	0	0	391
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	148	0	148
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	936	0	0	936	0	0	0	936
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	15,106	0	307	15,413	0	148	680	16,241

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,852	0	6,852	0	0	0	0	0	0	6,852
(B) OTHER INSTRUCTION & RESEARCH	780	0	780	0	0	0	0	0	0	780
(C) OTHER SALARIES AND WAGES	286	0	286	385	0	198	1,525	476	286	3,136
TOTAL SALARIES AND WAGES	7,918	0	7,918	385	0	198	1,525	476	286	10,768
2. EMPLOYEE BENEFITS	939	0	939	63	0	32	190	62	32	1,318
TOTAL SALARIES AND BENEFITS	8,857	0	8,857	448	0	230	1,715	538	298	12,086
3. LIBRARY ACQUISITIONS	0	0	0	89	0	0	0	0	0	89
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1	0	1	2	0	0	84	0	0	87
5. OPERATIONAL SUPPLIES AND EXPENSES	534	0	534	40	0	8	240	175	34	1,031
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	20	0	0	361	0	381
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	97	0	97
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	20	0	20
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	40	0	0	0	339	0	379
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	245	0	245	3	0	0	121	203	364	936
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9,637	0	9,637	622	20	238	2,160	1,733	696	15,106

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

127

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COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	33,918	0	386	3,735	0	38,039	3,058	69	0	41,166	0
2. TOTAL EXPENSE (FROM TABLE 3)	36,680	0	386	3,383	0	40,449	3,058	37	0	43,544	0
3. NET REVENUE (EXPENSE)	-2,762	0	0	352	0	-2,410	0	32	0	-2,378	0
4. NET RECONCILING ITEMS	-87	0	0	0	0	-87	0	0	0	-87	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,849	0	0	352	0	-2,497	0	32	0	-2,465	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	254	0	0	-254	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	615	-615	0	-98	98	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,980	-615	0	0	98	-2,497	0	32	0	-2,465	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	462	3,609	0	0	-610	3,461	0	234	0	3,695	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,518	2,994	0	0	-512	964	0	266	0	1,230	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	22,609	0	0	22,609	0	0	0	22,609	0
(II) EXTRA FORMULA	1,824	0	0	1,824	0	0	0	1,824	0
(III) OTHER MCU GRANTS	483	0	0	483	0	0	0	483	0
(B) OTHER ONTARIO GRANTS	5,277	0	0	5,277	387	0	0	5,664	0
TOTAL ONTARIO GRANTS	30,193	0	0	30,193	387	0	0	30,580	0
(C) FEDERAL	19	0	0	19	1,106	0	0	1,125	0
(D) MUNICIPAL	0	0	0	0	39	0	0	39	0
(E) OTHER	0	0	0	0	228	0	0	228	0
2. FEES (A) TUITION CREDIT	3,310	0	0	3,310	0	0	0	3,310	0
(B) TUITION NON-CREDIT	0	386	0	386	0	0	0	386	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	41	0	41	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,298	0	0	1,298	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,735	3,735	0	0	0	3,735	0
7. INVESTMENT INCOME	344	0	0	344	0	28	0	372	0
8. MISCELLANEOUS	52	0	0	52	0	0	0	52	0
TOTAL	33,918	386	3,735	38,039	3,058	69	0	41,166	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,410	0	0	13,410	114	0	0	13,524
(B) OTHER INSTRUCTION & RESEARCH	3,078	0	0	3,078	874	0	0	3,952
(C) OTHER SALARIES AND WAGES	8,871	333	1,476	10,680	869	0	0	11,549
TOTAL SALARIES AND WAGES	25,359	333	1,476	27,168	1,857	0	0	29,025
2. EMPLOYEE BENEFITS	3,803	53	240	4,096	232	0	0	4,328
TOTAL SALARIES AND BENEFITS	29,162	386	1,716	31,264	2,089	0	0	33,353
3. LIBRARY ACQUISITIONS	355	0	0	355	0	0	0	355
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	634	0	98	732	66	0	0	798
5. OPERATIONAL SUPPLIES AND EXPENSES	631	0	540	1,171	213	37	0	1,421
6. COST OF GOODS SOLD	0	0	821	821	0	0	0	821
7. UTILITIES	467	0	11	478	3	0	0	481
8. MUNICIPAL TAXES	62	0	0	62	0	0	0	62
9. RENOVATIONS AND ALTERATIONS	112	0	7	119	0	0	0	119
10. EXTERNALLY CONTRACTED SERVICES	3,336	0	0	3,336	1	0	0	3,337
11. SCHOLARSHIPS, BURSARIES, ETC.	899	0	0	899	66	0	0	965
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,256	0	190	1,446	386	0	0	1,832
16. INTERNAL COST ALLOCATIONS	-234	0	0	-234	234	0	0	0
TOTAL	36,680	386	3,383	40,449	3,058	37	0	43,544

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,410	0	13,410	0	0	0	0	0	0	13,410
(B) OTHER INSTRUCTION & RESEARCH	3,078	0	3,078	0	0	0	0	0	0	3,078
(C) OTHER SALARIES AND WAGES	3,159	0	3,159	1,550	550	0	3,040	495	77	8,871
TOTAL SALARIES AND WAGES	19,647	0	19,647	1,550	550	0	3,040	495	77	25,359
2. EMPLOYEE BENEFITS	2,856	0	2,856	261	79	0	517	78	12	3,803
TOTAL SALARIES AND BENEFITS	22,503	0	22,503	1,811	629	0	3,557	573	89	29,162
3. LIBRARY ACQUISITIONS	0	0	0	355	0	0	0	0	0	355
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	340	0	340	64	65	0	70	88	7	634
5. OPERATIONAL SUPPLIES AND EXPENSES	216	0	216	70	67	0	189	84	5	631
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	117	0	0	350	0	467
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	62	0	62
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	112	0	112
10. EXTERNALLY CONTRACTED SERVICES	2	0	2	44	149	0	519	2,622	0	3,336
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	899	0	0	0	899
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	697	0	697	5	10	0	476	24	44	1,256
16. INTERNAL COST ALLOCATIONS	-72	0	-72	0	-28	0	-134	0	0	-234
TOTAL	23,686	0	23,686	2,349	1,009	899	4,877	3,815	145	36,680

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,630	0	0	200	1,830	0	0	98	98
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	10	0	1,219	0	0	1,216	2,445	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-10	0	411	0	0	-1,016	-615	0	0	98	98
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	965	0	1,219	0	0	1,425	3,609	0	0	-610	-610
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	955	0	1,630	0	0	409	2,994	0	0	-512	-512

* Other Operating funds are for revenue stabilization reserve (funding of faculty flexible retirement program), $409 thousand.

** Other Ancillary funds are for budget appropriations, ($512) thousand.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	211,781	0	609	10,517	0	222,907	50,661	21,841	7,903	303,312	1,385
2. TOTAL EXPENSE (FROM TABLE 3)	205,150	0	219	11,157	0	216,526	49,571	14,742	14,551	295,390	0
3. NET REVENUE (EXPENSE)	6,631	0	390	-640	0	6,381	1,090	7,099	-6,648	7,922	1,385
4. NET RECONCILING ITEMS	-2,731	0	-390	658	0	-2,463	3,103	-3,103	4,029	1,566	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,900	0	0	18	0	3,918	4,193	3,996	-2,619	9,488	1,385
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,851	0	0	0	0	-2,851	946	1,053	1,010	158	-158
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,482	1,482	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-433	1,482	0	18	0	1,067	5,139	5,049	-1,609	9,646	1,227
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,860	22,938	0	806	0	25,604	35,572	7,765	9,950	78,891	9,902
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,427	24,420	0	824	0	26,671	40,711	12,814	8,341	88,537	11,129

Note: In addition to the above revenue and expenses, $4,039 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	123,574	0	0	123,574	0	0	0	123,574	0
(II) EXTRA FORMULA	33,495	0	0	33,495	0	0	0	33,495	0
(III) OTHER MCU GRANTS	9,821	0	0	9,821	0	0	0	9,821	0
(B) OTHER ONTARIO GRANTS	1,080	0	0	1,080	5,871	13,897	7,065	27,913	0
TOTAL ONTARIO GRANTS	167,970	0	0	167,970	5,871	13,897	7,065	194,803	0
(C) FEDERAL	84	0	0	84	25,642	1,036	0	26,762	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	2	0	0	2	1,025	713	0	1,740	0
2. FEES (A) TUITION CREDIT	35,529	0	0	35,529	0	0	0	35,529	0
(B) TUITION NON-CREDIT	0	609	0	609	0	0	0	609	0
(C) MISCELLANEOUS	2,594	0	5,297	7,891	0	0	0	7,891	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	71	0	0	71	3,214	2,639	79	6,003	380
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	12,798	3,139	0	15,937	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,314	3,314	0	0	0	3,314	0
7. INVESTMENT INCOME	3,081	0	30	3,111	1,721	256	702	5,790	1,005
8. MISCELLANEOUS	2,450	0	1,876	4,326	390	161	57	4,934	0
TOTAL	211,781	609	10,517	222,907	50,661	21,841	7,903	303,312	1,385

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	70,381	0	0	70,381	5,714	1,155	0	77,250
(B) OTHER INSTRUCTION & RESEARCH	14,302	73	0	14,375	9,007	2,875	0	26,257
(C) OTHER SALARIES AND WAGES	54,656	5	2,705	57,366	8,326	4,496	0	70,188
TOTAL SALARIES AND WAGES	139,339	78	2,705	142,122	23,047	8,526	0	173,695
2. EMPLOYEE BENEFITS	21,788	5	352	22,145	2,660	1,478	0	26,283
TOTAL SALARIES AND BENEFITS	161,127	83	3,057	164,267	25,707	10,004	0	199,978
3. LIBRARY ACQUISITIONS	3,564	0	0	3,564	147	294	0	4,005
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,329	0	482	8,811	4,141	653	0	13,605
5. OPERATIONAL SUPPLIES AND EXPENSES	7,809	36	835	8,680	8,132	697	0	17,509
6. COST OF GOODS SOLD	0	0	162	162	0	0	0	162
7. UTILITIES	5,662	0	748	6,410	44	33	0	6,487
8. MUNICIPAL TAXES	1,369	0	127	1,496	0	0	0	1,496
9. RENOVATIONS AND ALTERATIONS	4,969	0	570	5,539	14	51	0	5,604
10. EXTERNALLY CONTRACTED SERVICES	4,047	0	1,894	5,941	16	8	0	5,965
11. SCHOLARSHIPS, BURSARIES, ETC.	1,024	0	0	1,024	3,455	722	0	5,201
12. PRINCIPAL AND INTEREST REPAYMENTS	393	0	2,576	2,969	0	0	0	2,969
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	14,424	14,424
15. MISCELLANEOUS	9,244	100	706	10,050	5,848	1,960	127	17,985
16. INTERNAL COST ALLOCATIONS	-2,387	0	0	-2,387	2,067	320	0	0
TOTAL	205,150	219	11,157	216,526	49,571	14,742	14,551	295,390

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	61,315	9,066	70,381	0	0	0	0	0	0	70,381
(B) OTHER INSTRUCTION & RESEARCH	13,747	555	14,302	0	0	0	0	0	0	14,302
(C) OTHER SALARIES AND WAGES	19,092	4,367	23,459	7,064	4,407	2,933	8,700	6,586	1,507	54,656
TOTAL SALARIES AND WAGES	94,154	13,988	108,142	7,064	4,407	2,933	8,700	6,586	1,507	139,339
2. EMPLOYEE BENEFITS	14,365	2,179	16,544	1,216	639	377	1,639	1,140	233	21,788
TOTAL SALARIES AND BENEFITS	108,519	16,167	124,686	8,280	5,046	3,310	10,339	7,726	1,740	161,127
3. LIBRARY ACQUISITIONS	0	0	0	3,564	0	0	0	0	0	3,564
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,527	416	2,943	217	4,073	174	566	311	45	8,329
5. OPERATIONAL SUPPLIES AND EXPENSES	3,016	719	3,735	260	982	342	1,025	927	538	7,809
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,123	0	0	4,539	0	5,662
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,369	0	1,369
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4,969	0	4,969
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,047	0	4,047
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,024	0	0	0	1,024
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	393	393
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,104	388	3,492	67	260	765	1,320	1,054	2,286	9,244
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,387	0	0	-2,387
TOTAL	117,166	17,690	134,856	12,388	11,484	5,615	10,863	24,942	5,002	205,150

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: OTTAWA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	5,239	10,237	0	6,743	2,201	24,420	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	4,292	7,313	0	9,206	2,127	22,938	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	947	2,924	0	-2,463	74	1,482	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	4,292	7,313	0	9,206	2,127	22,938	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	5,239	10,237	0	6,743	2,201	24,420	0	0	0	0

* Other Operating funds are for investment, $192 thousand; sports, $409 thousand; reprography, $3 thousand; health services, ($203) thousand; computer store, ($1) thousand; student system computer, $1,520 thousand; short courses, $131 thousand; financial aid, $150 thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	168,011	0	3,050	28,712	0	199,773	62,817	35,779	13,188	311,557	6,235
2. TOTAL EXPENSE (FROM TABLE 3)	164,456	0	3,050	24,364	0	191,870	61,909	33,766	20,061	307,606	0
3. NET REVENUE (EXPENSE)	3,555	0	0	4,348	0	7,903	908	2,013	-6,873	3,951	6,235
4. NET RECONCILING ITEMS	-1	0	0	-141	0	-142	0	1	142	1	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,554	0	0	4,207	0	7,761	908	2,014	-6,731	3,952	6,235
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-4,003	0	0	-3,542	0	-7,545	1,892	-3,122	6,506	-2,269	2,269
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	388	-388	0	-2,505	2,505	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-61	-388	0	-1,840	2,505	216	2,800	-1,108	-225	1,683	8,504
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,004	7,891	0	2,755	2,031	8,673	27,851	15,461	12,789	64,774	79,473
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,065	7,503	0	915	4,536	8,889	30,651	14,353	12,564	66,457	87,977

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	114,075	0	0	114,075	0	0	0	114,075	0
(II) EXTRA FORMULA	14,580	0	0	14,580	0	0	0	14,580	0
(III) OTHER MCU GRANTS	5,851	0	142	5,993	928	4	3,783	10,708	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	6,420	3,996	2,907	13,323	0
TOTAL ONTARIO GRANTS	134,506	0	142	134,648	7,348	4,000	6,690	152,686	0
(C) FEDERAL	16	0	0	16	36,561	3,205	21	39,803	0
(D) MUNICIPAL	0	0	0	0	495	56	0	551	0
(E) OTHER	0	0	0	0	0	60	0	60	0
2. FEES (A) TUITION CREDIT	29,458	0	0	29,458	0	0	0	29,458	0
(B) TUITION NON-CREDIT	0	3,050	0	3,050	0	0	0	3,050	0
(C) MISCELLANEOUS	1,752	0	13,437	15,189	0	0	0	15,189	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	164	0	0	164	267	6,950	5,251	12,632	4,055
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	16,681	4,510	0	21,191	0
6. SALES OF SERVICE AND PRODUCTS	0	0	15,133	15,133	0	0	0	15,133	0
7. INVESTMENT INCOME	87	0	0	87	1,183	9,780	1,226	12,276	2,180
8. MISCELLANEOUS	2,028	0	0	2,028	282	7,218	0	9,528	0
TOTAL	168,011	3,050	28,712	199,773	62,817	35,779	13,188	311,357	6,235

148

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	66,035	13	0	66,048	3,308	5,797	0	75,153
(B) OTHER INSTRUCTION & RESEARCH	5,960	593	0	6,553	20,095	2,166	0	28,814
(C) OTHER SALARIES AND WAGES	48,470	258	5,693	54,421	4,610	7,175	0	66,206
TOTAL SALARIES AND WAGES	120,465	864	5,693	127,022	28,013	15,138	0	170,173
2. EMPLOYEE BENEFITS	16,792	28	697	17,517	2,459	2,206	0	22,182
TOTAL SALARIES AND BENEFITS	137,257	892	6,390	144,539	30,472	17,344	0	192,355
3. LIBRARY ACQUISITIONS	4,735	0	0	4,735	31	223	0	4,989
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,800	24	696	5,520	6,973	3,513	0	16,006
5. OPERATIONAL SUPPLIES AND EXPENSES	8,373	1,785	3,563	13,721	8,987	1,562	144	24,414
6. COST OF GOODS SOLD	0	0	1,937	1,937	0	0	0	1,937
7. UTILITIES	4,710	0	2,405	7,115	0	52	0	7,167
8. MUNICIPAL TAXES	1,122	0	470	1,592	0	0	0	1,592
9. RENOVATIONS AND ALTERATIONS	0	0	457	457	0	8	11,860	12,325
10. EXTERNALLY CONTRACTED SERVICES	178	0	6,651	6,829	7,801	62	0	14,692
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	487	8,596	0	9,083
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,062	1,062	0	0	0	1,062
13. LAND AND SITE SERVICES	0	0	0	0	0	0	3,694	3,694
14. BUILDINGS	0	0	0	0	0	0	4,363	4,363
15. MISCELLANEOUS	5,195	309	389	5,893	5,038	2,996	0	13,927
16. INTERNAL COST ALLOCATIONS	-1,914	40	344	-1,530	2,120	-590	0	0
TOTAL	164,456	3,050	24,364	191,870	61,909	33,766	20,061	307,606

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	57,212	8,823	66,035	0	0	0	0	0	0	66,035
(B) OTHER INSTRUCTION & RESEARCH	5,659	301	5,960	0	0	0	0	0	0	5,960
(C) OTHER SALARIES AND WAGES	13,154	3,845	16,999	6,962	2,784	4,225	6,894	7,664	2,942	48,470
TOTAL SALARIES AND WAGES	76,025	12,969	88,994	6,962	2,784	4,225	6,894	7,664	2,942	120,465
2. EMPLOYEE BENEFITS	9,989	2,021	12,010	960	377	497	813	1,316	819	16,792
TOTAL SALARIES AND BENEFITS	86,014	14,990	101,004	7,922	3,161	4,722	7,707	8,980	3,761	137,257
3. LIBRARY ACQUISITIONS	0	0	0	4,735	0	0	0	0	0	4,735
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	879	301	1,180	71	2,772	227	219	129	202	4,800
5. OPERATIONAL SUPPLIES AND EXPENSES	2,815	657	3,472	230	399	1,093	497	2,119	563	8,373
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	161	0	0	4,549	0	4,710
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,122	0	1,122
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	178	0	178
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,107	245	2,352	71	39	498	759	244	1,232	5,195
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	19	-1,933	0	0	-1,914
TOTAL	91,815	16,193	108,008	13,029	6,532	6,559	7,249	17,321	5,758	164,456

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	41	725	5,581	100	0	0	6,447	2,371	324	0	2,695
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	14	618	6,203	0	0	0	6,835	10	180	0	190
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	27	107	-622	100	0	0	-388	2,361	144	0	2,505
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	170	618	6,203	900	0	0	7,891	1,851	180	0	2,031
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	197	725	5,581	1,000	0	0	7,503	4,212	324	0	4,536

151

RYERSON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)		UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	106,495	0	3,596	13,363	0	123,454	5,864	9,851	9,081	148,250	83
2. TOTAL EXPENSE (FROM TABLE 3)	110,259	0	2,346	15,392	0	127,997	6,112	9,017	28,315	171,441	0
3. NET REVENUE (EXPENSE)	-3,764	0	1,250	-2,029	0	-4,543	-248	834	-19,234	-23,191	83
4. NET RECONCILING ITEMS	2,598	0	0	4,738	0	7,334	430	6,852	7,377	21,993	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,166	0	1,250	2,709	0	2,791	182	7,686	-11,857	-1,198	83
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,678	0	0	-2,529	0	-4,207	0	-7,456	11,774	111	-111
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,423	1,423	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-4,269	1,423	1,250	180	0	-1,416	182	230	-83	-1,087	-48
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,406	3,082	627	-298	0	-5,995	1,223	1,299	-2,625	-6,098	1,079
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-13,675	4,505	1,877	-118	0	-7,411	1,405	1,529	-2,708	-7,185	1,031

155

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	70,712	0	0	70,712	0	0	0	70,712	0
(II) EXTRA FORMULA	2,981	0	0	2,981	0	0	8,574	11,555	0
(III) OTHER MCU GRANTS	1,261	0	508	1,769	250	0	0	2,019	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	816	0	0	816	0
TOTAL ONTARIO GRANTS	74,954	0	508	75,462	1,066	0	8,574	85,102	0
(C) FEDERAL	0	0	0	0	3,518	0	0	3,518	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	27,490	0	0	27,490	0	0	0	27,490	0
(B) TUITION NON-CREDIT	0	2,912	0	2,912	0	0	0	2,912	0
(C) MISCELLANEOUS	2,812	684	1,629	5,105	0	0	0	5,105	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	9,647	0	9,647	63
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,196	0	0	1,196	0
6. SALES OF SERVICE AND PRODUCTS	0	0	10,995	10,995	0	0	0	10,995	0
7. INVESTMENT INCOME	497	0	0	497	84	204	440	1,225	0
8. MISCELLANEOUS	742	20	231	993	0	0	67	1,060	0
TOTAL	106,495	3,596	13,363	123,454	5,864	9,851	9,081	148,250	63

156

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	46,227	693	0	46,920	168	12	0	47,100
(B) OTHER INSTRUCTION & RESEARCH	94	18	0	112	1,074	0	0	1,186
(C) OTHER SALARIES AND WAGES	30,920	462	2,625	34,007	1,165	356	0	35,528
TOTAL SALARIES AND WAGES	77,241	1,173	2,625	81,039	2,407	368	0	83,814
2. EMPLOYEE BENEFITS	13,377	65	420	13,862	147	46	0	14,055
TOTAL SALARIES AND BENEFITS	90,618	1,238	3,045	94,901	2,554	414	0	97,869
3. LIBRARY ACQUISITIONS	849	51	0	900	30	529	0	1,459
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,484	157	88	3,729	627	1,171	3,867	9,394
5. OPERATIONAL SUPPLIES AND EXPENSES	3,221	222	1,030	4,473	283	504	19	5,279
6. COST OF GOODS SOLD	0	0	6,283	6,283	0	0	0	6,283
7. UTILITIES	3,371	0	270	3,641	3	0	0	3,644
8. MUNICIPAL TAXES	722	0	0	722	0	0	0	722
9. RENOVATIONS AND ALTERATIONS	164	0	0	164	0	0	724	888
10. EXTERNALLY CONTRACTED SERVICES	4,258	576	299	5,133	1,080	124	0	6,337
11. SCHOLARSHIPS, BURSARIES, ETC.	58	0	0	58	3	406	0	467
12. PRINCIPAL AND INTEREST REPAYMENTS	1,138	0	4,148	5,286	0	0	0	5,286
13. LAND AND SITE SERVICES	18	0	0	18	0	5,700	6,170	11,888
14. BUILDINGS	0	0	0	0	0	0	17,275	17,275
15. MISCELLANEOUS	2,358	102	229	2,689	1,532	169	260	4,650
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	110,259	2,346	15,382	127,997	6,112	9,017	28,315	171,441

157

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,227	0	46,227	0	0	0	0	0	0	46,227
(B) OTHER INSTRUCTION & RESEARCH	94	0	94	0	0	0	0	0	0	94
(C) OTHER SALARIES AND WAGES	8,578	0	8,578	2,843	4,386	1,830	7,289	3,838	2,156	30,920
TOTAL SALARIES AND WAGES	54,899	0	54,899	2,843	4,386	1,830	7,289	3,838	2,156	77,241
2. EMPLOYEE BENEFITS	8,985	0	8,985	496	687	287	1,829	757	336	13,377
TOTAL SALARIES AND BENEFITS	63,884	0	63,884	3,339	5,073	2,117	9,118	4,595	2,492	90,618
3. LIBRARY ACQUISITIONS	0	0	0	849	0	0	0	0	0	849
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,319	0	1,319	249	1,024	48	140	298	408	3,484
5. OPERATIONAL SUPPLIES AND EXPENSES	730	0	730	24	896	181	255	549	586	3,221
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	242	0	0	3,129	0	3,371
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	722	0	722
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	164	0	164
10. EXTERNALLY CONTRACTED SERVICES	762	0	762	14	85	67	448	2,634	248	4,258
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	58	0	0	0	58
12. PRINCIPAL AND INTEREST REPAYMENTS	1,138	0	1,138	0	0	0	0	0	0	1,138
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	18	0	18
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	694	0	694	7	97	189	574	727	70	2,358
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	68,527	0	68,527	4,482	7,417	2,658	10,535	12,836	3,804	110,259

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: RYERSON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	250	0	994	0	0	2,489	3,733	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	238	0	0	0	0	2,072	2,310	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	12	0	994	0	0	417	1,423	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	149	0	2,322	0	0	611	3,082	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	161	0	3,316	0	0	1,028	4,505	0	0	0	0

* Other Operating funds are for student non-tuition activities, $465 thousand; student athletics capital levy, $254 thousand; library books, $123 thousand; professional development fund, $146 thousand; and replacement reserve, $40 thousand.

159

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	511,256	0	15,524	66,726	0	593,506	142,953	57,839	13,182	807,480	7,752
2. TOTAL EXPENSE (FROM TABLE 3)	502,490	0	13,695	67,882	0	584,067	144,205	33,779	27,918	789,969	0
3. NET REVENUE (EXPENSE)	8,766	0	1,829	-1,156	0	9,439	-1,252	24,060	-14,736	17,511	7,752
4. NET RECONCILING ITEMS	10,124	0	-1,829	-1,281	0	7,014	-221	3,804	-3,804	6,793	-2,328
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	18,890	0	0	-2,437	0	16,453	-1,473	27,864	-18,540	24,304	5,424
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-15,724	0	0	3,709	0	-12,015	-959	-30,292	21,830	-21,436	21,436
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-5,717	5,717	0	-665	665	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,551	5,717	0	607	665	4,438	-2,432	-2,428	3,290	2,868	26,860
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-17,508	30,247	0	610	15,651	29,000	73,740	55,729	-5,444	153,025	322,306
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-20,059	35,964	0	1,217	16,316	33,438	71,308	53,301	-2,154	155,893	349,166

Note: In addition to the above revenue and expenses, $15,082 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	356,761	0	0	356,761	0	0	0	356,761	0
(II) EXTRA FORMULA	20,417	0	0	20,417	0	0	0	20,417	0
(III) OTHER MCU GRANTS	23,468	1,348	131	24,947	2,333	580	7,100	34,960	0
(B) OTHER ONTARIO GRANTS	296	0	0	296	16,793	863	268	18,220	0
TOTAL ONTARIO GRANTS	400,942	1,348	131	402,421	19,126	1,443	7,368	430,358	0
(C) FEDERAL	0	0	0	0	82,131	1,663	0	83,794	0
(D) MUNICIPAL	0	0	0	0	199	0	0	199	0
(E) OTHER	0	0	0	0	3,024	0	0	3,024	0
2. FEES (A) TUITION CREDIT	91,063	0	0	91,063	0	0	0	91,063	0
(B) TUITION NON-CREDIT	0	14,176	0	14,176	0	0	0	14,176	0
(C) MISCELLANEOUS	7,990	0	12,859	20,849	0	0	566	21,415	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	3,598	12,869	3,804	20,271	7,752
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	29,748	8,350	0	38,098	0
6. SALES OF SERVICE AND PRODUCTS	0	0	51,841	51,841	0	0	0	51,841	0
7. INVESTMENT INCOME	10,608	0	1,600	12,208	5,127	32,344	1,426	51,105	0
8. MISCELLANEOUS	653	0	295	948	0	1,170	18	2,136	0
TOTAL	511,256	15,524	66,726	593,506	142,953	57,839	13,182	807,480	7,752

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	174,580	2,498	0	177,078	9,965	2,065	0	189,108
(B) OTHER INSTRUCTION & RESEARCH	28,561	3,502	0	32,063	33,086	1,965	0	67,114
(C) OTHER SALARIES AND WAGES	151,795	3,144	20,778	175,717	32,443	7,247	0	215,407
TOTAL SALARIES AND WAGES	354,936	9,144	20,778	384,858	75,494	11,277	0	471,629
2. EMPLOYEE BENEFITS	44,676	884	2,555	47,915	5,361	631	0	53,907
TOTAL SALARIES AND BENEFITS	399,612	9,828	23,333	432,773	80,855	11,908	0	525,536
3. LIBRARY ACQUISITIONS	10,223	10	0	10,233	1,591	595	0	12,419
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,227	450	1,832	16,509	17,922	1,914	0	36,345
5. OPERATIONAL SUPPLIES AND EXPENSES	27,878	3,077	6,391	37,346	25,025	9,633	0	72,004
6. COST OF GOODS SOLD	0	0	19,729	19,729	0	0	0	19,729
7. UTILITIES	18,888	0	2,237	21,125	105	53	0	21,283
8. MUNICIPAL TAXES	2,860	0	0	2,860	0	0	0	2,860
9. RENOVATIONS AND ALTERATIONS	7,205	0	1,858	9,063	6,214	217	8,275	23,769
10. EXTERNALLY CONTRACTED SERVICES	5,621	0	7,797	13,418	0	0	0	13,418
11. SCHOLARSHIPS, BURSARIES, ETC.	8,806	0	0	8,806	436	5,428	0	14,670
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,816	2,816	0	0	0	2,816
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	19,643	19,643
15. MISCELLANEOUS	9,019	330	2,089	11,438	12,057	2,182	0	25,677
16. INTERNAL COST ALLOCATIONS	-1,849	0	0	-1,849	0	1,849	0	0
TOTAL	502,490	13,695	67,882	584,067	144,205	33,779	27,918	789,969

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	147,272	27,308	174,580	0	0	0	0	0	0	174,580
(B) OTHER INSTRUCTION & RESEARCH	27,129	1,432	28,561	0	0	0	0	0	0	28,561
(C) OTHER SALARIES AND WAGES	46,528	15,945	62,473	22,756	8,768	8,447	20,340	24,627	4,384	151,795
TOTAL SALARIES AND WAGES	220,929	44,685	265,614	22,756	8,768	8,447	20,340	24,627	4,384	354,936
2. EMPLOYEE BENEFITS	26,527	6,683	33,210	3,106	933	738	2,459	3,695	535	44,676
TOTAL SALARIES AND BENEFITS	247,456	51,368	298,824	25,862	9,701	9,185	22,799	28,322	4,919	399,612
3. LIBRARY ACQUISITIONS	0	0	0	10,223	0	0	0	0	0	10,223
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,934	1,533	7,467	1,636	2,083	478	993	1,128	442	14,227
5. OPERATIONAL SUPPLIES AND EXPENSES	17,219	1,883	19,102	1,477	1,756	715	2,417	1,268	1,143	27,878
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,032	0	0	15,856	0	18,888
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,860	0	2,860
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7,205	0	7,205
10. EXTERNALLY CONTRACTED SERVICES	0	307	307	186	59	346	39	2,954	1,750	5,621
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	8,806	0	0	0	8,806
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,471	1,810	3,281	150	212	210	1,066	1,845	2,255	9,019
16. INTERNAL COST ALLOCATIONS	-145	-799	-944	0	0	0	0	0	-905	-1,849
TOTAL	271,935	56,102	328,037	39,514	16,843	19,740	27,314	61,438	9,604	502,490

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TORONTO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	679	7,334	16,221	0	0	8,971	33,205	2,043	0	2,564	4,607
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,366	6,945	19,177	0	0	0	27,488	3,942	0	0	3,942
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-687	389	-2,956	0	0	8,971	5,717	-1,899	0	2,564	665
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,607	6,945	20,695	0	0	0	30,247	3,500	0	12,151	15,651
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,920	7,334	17,739	0	0	8,971	35,964	1,601	0	14,715	16,316

* Other Operating funds are for future years pension fund, $8,971 thousand.

** Other Ancillary funds are for capital projects, $14,715 thousand.

TRENT

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	36,002	0	119	10,488	0	46,609	2,856	2,156	7,105	58,726	588
2. TOTAL EXPENSE (FROM TABLE 3)	36,281	0	53	10,343	0	46,677	2,850	1,727	8,536	57,790	0
3. NET REVENUE (EXPENSE)	-279	0	66	145	0	-68	6	429	569	936	588
4. NET RECONCILING ITEMS	-2,403	0	-66	26	0	-2,443	0	0	0	-2,443	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,682	0	0	171	0	-2,511	6	429	569	-1,507	588
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	130	0	0	-68	0	62	-73	-111	75	-47	47
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-479	479	0	-49	49	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-3,031	479	0	54	49	-2,449	-67	318	644	-1,554	635
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-707	566	0	-104	561	316	1,222	1,649	-4,041	-854	4,867
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,738	1,045	0	-50	610	-2,133	1,155	1,967	-3,397	-2,408	5,502

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	18,641	0	0	18,641	0	0	0	18,641	0
(II) EXTRA FORMULA	6,318	0	0	6,318	0	0	0	6,318	0
(III) OTHER MCU GRANTS	878	0	0	878	0	0	5,223	6,101	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	759	0	0	759	0
TOTAL ONTARIO GRANTS	25,837	0	0	25,837	759	0	5,223	31,819	0
(C) FEDERAL	0	0	0	0	1,664	389	0	2,053	0
(D) MUNICIPAL	0	0	0	0	0	37	137	174	0
(E) OTHER	0	0	0	0	20	0	0	20	0
2. FEES (A) TUITION CREDIT	8,746	0	0	8,746	0	0	0	8,746	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	887	119	5,678	6,684	0	0	0	6,684	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	21	1,193	1,582	2,796	489
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	340	0	0	340	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,783	4,783	0	0	0	4,783	0
7. INVESTMENT INCOME	362	0	27	389	7	437	163	996	98
8. MISCELLANEOUS	170	0	0	170	45	100	0	315	1
TOTAL	36,002	119	10,488	46,609	2,856	2,156	7,105	58,726	588

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES	15,291	0	0	15,291	112	35	0	15,438
(A) ACADEMIC RANKS	2,273	0	0	2,273	1,051	0	0	3,324
(B) OTHER INSTRUCTION & RESEARCH	8,633	44	3,127	11,804	121	228	0	12,153
(C) OTHER SALARIES AND WAGES								
TOTAL SALARIES AND WAGES	26,197	44	3,127	29,368	1,284	263	0	30,915
2. EMPLOYEE BENEFITS	4,042	4	489	4,535	118	28	0	4,681
TOTAL SALARIES AND BENEFITS	30,239	48	3,616	33,903	1,402	291	0	35,596
3. LIBRARY ACQUISITIONS	656	0	0	656	0	62	0	718
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	907	0	182	1,089	447	178	754	2,468
5. OPERATIONAL SUPPLIES AND EXPENSES	1,478	3	902	2,383	445	293	0	3,121
6. COST OF GOODS SOLD	0	0	2,114	2,114	0	0	0	2,114
7. UTILITIES	1,034	0	755	1,789	2	3	0	1,794
8. MUNICIPAL TAXES	282	0	0	282	0	0	0	282
9. RENOVATIONS AND ALTERATIONS	58	0	105	163	0	0	170	333
10. EXTERNALLY CONTRACTED SERVICES	220	0	2,018	2,238	53	8	0	2,299
11. SCHOLARSHIPS, BURSARIES, ETC.	185	0	0	185	0	608	0	793
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	426	426	0	0	0	426
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,612	5,612
15. MISCELLANEOUS	1,222	2	225	1,449	501	284	0	2,234
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	36,281	53	10,343	46,677	2,850	1,727	6,536	57,790

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	15,291	0	15,291	0	0	0	0	0	0	15,291
(B) OTHER INSTRUCTION & RESEARCH	2,273	0	2,273	0	0	0	0	0	0	2,273
(C) OTHER SALARIES AND WAGES	1,471	0	1,471	1,661	701	1,034	2,165	1,098	503	8,633
TOTAL SALARIES AND WAGES	19,035	0	19,035	1,661	701	1,034	2,165	1,098	503	26,197
2. EMPLOYEE BENEFITS	2,942	0	2,942	254	106	146	326	192	76	4,042
TOTAL SALARIES AND BENEFITS	21,977	0	21,977	1,915	807	1,180	2,491	1,290	579	30,239
3. LIBRARY ACQUISITIONS	0	0	0	656	0	0	0	0	0	656
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	287	0	287	155	328	14	37	78	8	907
5. OPERATIONAL SUPPLIES AND EXPENSES	432	0	432	113	16	36	142	414	325	1,478
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	249	0	0	785	0	1,034
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	282	0	282
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNALLY CONTRACTED SERVICES	20	0	20	75	101	0	0	12	12	220
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	185	0	0	0	185
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	423	0	423	25	27	77	159	168	343	1,222
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	23,139	0	23,139	2,939	1,528	1,492	2,829	3,087	1,267	36,281

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TRENT

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	221	0	638	65	0	0	924	194	0	0	194
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	20	106	264	55	0	0	445	145	0	0	145
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	201	-106	374	10	0	0	479	49	0	0	49
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	114	106	264	82	0	0	566	561	0	0	561
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	315	0	638	92	0	0	1,045	610	0	0	610

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	179,981	0	150	40,959	0	221,090	54,304	7,299	4,942	287,635	703
2. TOTAL EXPENSE (FROM TABLE 3)	179,502	0	150	40,616	0	220,268	52,292	3,823	8,896	285,279	0
3. NET REVENUE (EXPENSE)	478	0	0	343	0	822	2,012	3,476	-3,954	2,356	703
4. NET RECONCILING ITEMS	-1,012	0	0	-37	0	-1,049	-81	-28	-160	-1,318	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-533	0	0	306	0	-227	1,931	3,448	-4,114	1,038	703
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-618	0	0	-1,471	0	-2,089	2,247	-3,088	1,692	-1,238	1,238
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-452	452	0	392	-392	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,603	452	0	-773	-392	-2,316	4,178	360	-2,422	-200	1,941
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-4,033	4,370	0	1,219	2,039	3,595	15,125	7,764	5,795	32,279	9,301
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-5,636	4,822	0	446	1,647	1,279	19,303	8,124	3,373	32,079	11,242

179

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	121,575	0	0	121,575	0	0	0	121,575	0
(II) EXTRA FORMULA	6,731	0	0	6,731	0	0	0	6,731	0
(III) OTHER MCU GRANTS	6,193	0	0	6,193	6,147	0	4,220	16,560	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	7,134	0	0	7,134	0
TOTAL ONTARIO GRANTS	134,499	0	0	134,499	13,281	0	4,220	152,000	0
(C) FEDERAL	0	0	0	0	27,511	134	0	27,645	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	228	0	0	228	0
2. FEES (A) TUITION CREDIT	40,004	0	0	40,004	0	0	0	40,004	0
(B) TUITION NON-CREDIT	0	150	0	150	0	0	0	150	0
(C) MISCELLANEOUS	1,589	0	7,919	9,508	0	0	302	9,810	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	1,352	5,560	0	6,912	703
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	9,470	0	0	9,470	0
6. SALES OF SERVICE AND PRODUCTS	0	0	33,040	33,040	0	0	0	33,040	0
7. INVESTMENT INCOME	2,641	0	0	2,641	489	1,435	420	4,985	0
8. MISCELLANEOUS	1,248	0	0	1,248	1,973	170	0	3,391	0
TOTAL	179,981	150	40,959	221,090	54,304	7,299	4,942	287,635	703

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	63,512	0	0	63,512	6,619	239	0	70,370
(B) OTHER INSTRUCTION & RESEARCH	8,089	0	0	8,089	8,023	0	0	16,112
(C) OTHER SALARIES AND WAGES	55,304	93	10,918	66,315	13,461	517	0	80,293
TOTAL SALARIES AND WAGES	126,905	93	10,918	137,916	28,103	756	0	166,775
2. EMPLOYEE BENEFITS	17,515	7	1,544	19,066	2,107	46	0	21,219
TOTAL SALARIES AND BENEFITS	144,420	100	12,462	156,982	30,210	802	0	187,994
3. LIBRARY ACQUISITIONS	4,311	0	0	4,311	0	0	45	4,356
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,432	0	855	6,287	5,577	197	74	12,135
5. OPERATIONAL SUPPLIES AND EXPENSES	11,796	50	5,589	17,435	10,885	992	291	29,603
6. COST OF GOODS SOLD	0	0	16,840	16,840	0	0	0	16,840
7. UTILITIES	5,252	0	1,796	7,048	0	0	0	7,048
8. MUNICIPAL TAXES	1,342	0	626	1,968	0	0	0	1,968
9. RENOVATIONS AND ALTERATIONS	561	0	325	886	221	0	1,581	2,688
10. EXTERNALLY CONTRACTED SERVICES	502	0	0	502	0	0	0	502
11. SCHOLARSHIPS, BURSARIES, ETC.	1,607	0	0	1,607	603	1,700	0	3,910
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,592	1,592	0	0	0	1,592
13. LAND AND SITE SERVICES	21	0	340	361	0	0	1,301	1,662
14. BUILDINGS	0	0	81	81	0	0	5,604	5,685
15. MISCELLANEOUS	4,258	0	110	4,368	4,796	132	0	9,296
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	179,502	150	40,616	220,268	52,292	3,823	8,896	285,279

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	63,512	0	63,512	0	0	0	0	0	0	63,512
(B) OTHER INSTRUCTION & RESEARCH	8,089	0	8,089	0	0	0	0	0	0	8,089
(C) OTHER SALARIES AND WAGES	18,800	0	18,800	5,277	4,983	4,951	9,982	10,973	338	55,304
TOTAL SALARIES AND WAGES	90,401	0	90,401	5,277	4,983	4,951	9,982	10,973	338	126,905
2. EMPLOYEE BENEFITS	11,572	0	11,572	990	789	837	1,552	1,716	59	17,515
TOTAL SALARIES AND BENEFITS	101,973	0	101,973	6,267	5,772	5,788	11,534	12,689	397	144,420
3. LIBRARY ACQUISITIONS	0	0	0	4,311	0	0	0	0	0	4,311
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,359	0	3,359	414	1,139	76	163	257	24	5,432
5. OPERATIONAL SUPPLIES AND EXPENSES	6,918	0	6,918	358	865	645	1,925	907	178	11,796
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,030	0	0	4,222	0	5,252
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,342	0	1,342
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	561	0	561
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	502	0	502
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,607	0	0	0	1,607
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	21	0	21
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,621	0	1,621	28	36	560	556	929	528	4,258
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	113,871	0	113,871	11,378	8,842	8,676	14,178	21,430	1,127	179,502

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WATERLOO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	623	0	3,233	0	0	0	3,856	194	0	441	635
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,353	65	1,986	0	0	0	3,404	586	0	441	1,027
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-730	-65	1,247	0	0	0	452	-392	0	0	-392
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,320	65	1,985	0	0	0	4,370	1,312	0	727	2,039
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,590	0	3,232	0	0	0	4,822	920	0	727	1,647

* Other Ancillary funds are for residence capital debt retirement, $727 thousand.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	235,847	0	10,517	53,509	0	299,873	46,321	16,303	26,596	389,093	577
2. TOTAL EXPENSE (FROM TABLE 3)	233,544	0	11,125	54,159	0	298,828	55,909	8,783	28,284	391,804	0
3. NET REVENUE (EXPENSE)	2,303	0	-608	-650	0	1,045	-9,588	7,520	-1,688	-2,711	577
4. NET RECONCILING ITEMS	-684	0	15	-763	0	-1,432	13	1,087	-25	-357	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,619	0	-593	-1,413	0	-387	-9,575	8,607	-1,713	-3,068	577
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,127	0	1,025	708	0	-396	8,250	-14,954	6,071	-1,029	1,029
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,494	1,494	0	187	-187	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,002	1,494	432	-520	-187	-783	-1,325	-6,347	4,358	-4,097	1,606
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-7,817	12,989	3,050	335	7,266	15,823	16,028	36,410	6,060	74,321	24,318
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-9,819	14,483	3,482	-185	7,079	15,040	14,703	30,063	10,418	70,224	25,924

Note: In addition to the above revenue and expenses, $4,625 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	160,819	0	0	160,819	0	0	0	160,819	0
(II) EXTRA FORMULA	3,959	0	0	3,959	0	0	0	3,959	0
(III) OTHER MCU GRANTS	6,947	31	184	7,162	403	0	9,947	17,512	0
(B) OTHER ONTARIO GRANTS	1,234	2,706	196	4,136	5,329	509	15	9,989	0
TOTAL ONTARIO GRANTS	172,959	2,737	380	176,076	5,732	509	9,962	192,279	0
(C) FEDERAL	566	670	0	1,236	26,439	254	0	27,929	0
(D) MUNICIPAL	0	0	5	5	0	635	0	640	0
(E) OTHER	125	0	0	125	632	219	0	976	0
2. FEES (A) TUITION CREDIT	44,101	0	0	44,101	0	0	0	44,101	0
(B) TUITION NON-CREDIT	0	5,090	0	5,090	0	0	0	5,090	0
(C) MISCELLANEOUS	4,723	58	16,691	21,472	0	0	0	21,472	0
3. BORROWINGS	0	0	0	0	0	0	15,787	15,787	0
4. DONATIONS	166	367	58	591	920	11,520	60	13,091	558
5. NON-GOVT. GRANTS & CONTRACTS	379	599	0	978	12,598	788	38	14,402	0
6. SALES OF SERVICE AND PRODUCTS	0	0	34,863	34,863	0	0	0	34,863	0
7. INVESTMENT INCOME	3,570	518	1,159	5,247	0	1,429	749	7,425	19
8. MISCELLANEOUS	9,258	478	353	10,089	0	949	0	11,038	0
TOTAL	235,847	10,517	53,509	299,873	48,321	16,303	26,596	389,093	577

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	89,222	1,775	0	90,997	3,145	737	0	94,879
(B) OTHER INSTRUCTION & RESEARCH	6,781	135	0	6,916	6,229	7	0	13,152
(C) OTHER SALARIES AND WAGES	66,254	2,665	17,310	86,229	21,526	868	0	108,623
TOTAL SALARIES AND WAGES	162,257	4,575	17,310	184,142	30,900	1,612	0	216,654
2. EMPLOYEE BENEFITS	28,540	544	2,331	31,415	3,635	198	0	35,248
TOTAL SALARIES AND BENEFITS	190,797	5,119	19,641	215,557	34,535	1,810	0	251,902
3. LIBRARY ACQUISITIONS	5,072	5	0	5,077	0	106	0	5,183
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,549	638	3,344	12,531	5,687	1,194	5,472	24,884
5. OPERATIONAL SUPPLIES AND EXPENSES	10,703	1,215	3,697	15,615	9,766	1,034	8	26,423
6. COST OF GOODS SOLD	0	0	17,807	17,807	0	0	0	17,807
7. UTILITIES	4,645	0	1,865	6,510	0	0	0	6,510
8. MUNICIPAL TAXES	1,436	0	947	2,383	0	0	0	2,383
9. RENOVATIONS AND ALTERATIONS	463	158	172	793	0	22	4,617	5,432
10. EXTERNALLY CONTRACTED SERVICES	3,465	0	328	3,793	541	0	0	4,334
11. SCHOLARSHIPS, BURSARIES, ETC.	3,807	21	0	3,828	0	2,909	0	6,737
12. PRINCIPAL AND INTEREST REPAYMENTS	806	2	3,915	4,723	0	0	0	4,723
13. LAND AND SITE SERVICES	0	0	28	28	0	0	100	128
14. BUILDINGS	0	0	0	0	0	0	18,087	18,087
15. MISCELLANEOUS	6,709	3,446	1,668	11,823	3,734	1,714	0	17,271
16. INTERNAL COST ALLOCATIONS	-2,908	521	747	-1,640	1,646	-6	0	0
TOTAL	233,544	11,125	54,159	298,828	55,909	8,783	28,284	391,804

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	76,358	12,864	89,222	0	0	0	0	0	0	89,222
(B) OTHER INSTRUCTION & RESEARCH	6,560	221	6,781	0	0	0	0	0	0	6,781
(C) OTHER SALARIES AND WAGES	20,526	3,678	24,204	8,953	5,507	6,157	10,095	9,029	2,309	66,254
TOTAL SALARIES AND WAGES	103,444	16,763	120,207	8,953	5,507	6,157	10,095	9,029	2,309	162,257
2. EMPLOYEE BENEFITS	18,110	3,106	21,216	1,574	997	919	1,810	1,614	410	28,540
TOTAL SALARIES AND BENEFITS	121,554	19,869	141,423	10,527	6,504	7,076	11,905	10,643	2,719	190,797
3. LIBRARY ACQUISITIONS	0	0	0	5,072	0	0	0	0	0	5,072
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,335	232	4,567	605	1,679	817	256	444	181	8,549
5. OPERATIONAL SUPPLIES AND EXPENSES	4,033	786	4,819	771	1,054	802	1,067	1,348	842	10,703
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	45	0	0	4,600	0	4,645
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,436	0	1,436
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	463	0	463
10. EXTERNALLY CONTRACTED SERVICES	1,605	1,098	2,703	0	25	224	310	57	146	3,465
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,807	0	0	0	3,807
12. PRINCIPAL AND INTEREST REPAYMENTS	21	0	21	0	733	5	47	0	0	806
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,678	246	2,924	77	141	904	885	924	854	6,709
16. INTERNAL COST ALLOCATIONS	50	-43	7	0	-185	74	-2,804	0	0	-2,908
TOTAL	134,276	22,188	156,464	17,052	9,996	13,709	11,666	19,915	4,742	233,544

GENERAL FUNDS

CHANGES IN APPROPRIATED FUND BALANCE

FOR THE FISCAL YEAR ENDED 30 APRIL 1992

(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WESTERN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,183	0	832	90	0	0	2,105	2,950	0	0	2,950
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	265	0	0	96	0	0	361	2,630	0	0	2,630
3. OTHER	0	0	0	-250	0	0	-250	-507	0	0	-507
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	918	0	832	-256	0	0	1,494	-187	0	0	-187
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,033	0	9,880	1,076	0	0	12,989	7,266	0	0	7,266
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,951	0	10,712	820	0	0	14,483	7,079	0	0	7,079

191

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	55,944	0	0	10,326	0	66,270	1,952	2,747	8,544	79,513	219
2. TOTAL EXPENSE (FROM TABLE 3)	55,566	0	0	10,388	0	65,954	1,746	2,024	8,529	78,253	0
3. NET REVENUE (EXPENSE)	378	0	0	-62	0	316	206	723	15	1,260	219
4. NET RECONCILING ITEMS	-380	0	0	236	0	-144	0	0	74	-70	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2	0	0	174	0	172	206	723	89	1,190	219
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	78	0	0	0	0	78	6	-272	0	-188	188
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	-23	23	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	76	0	0	151	23	250	212	451	89	1,002	407
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-776	1,711	0	-3	13	945	834	3,771	3,975	9,525	5,639
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-700	1,711	0	148	36	1,195	1,046	4,222	4,064	10,527	6,046

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	33,695	0	0	33,695	0	0	0	33,695	0
(II) EXTRA FORMULA	5,564	0	0	5,564	0	0	0	5,564	0
(III) OTHER MCU GRANTS	1,158	0	184	1,342	0	117	1,987	3,446	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	318	66	0	384	0
TOTAL ONTARIO GRANTS	40,417	0	184	40,601	318	183	1,987	43,089	0
(C) FEDERAL	0	0	0	0	1,042	52	0	1,094	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	124	36	0	160	0
2. FEES (A) TUITION CREDIT	13,673	0	0	13,673	0	0	0	13,673	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	717	0	4,703	5,420	0	0	0	5,420	0
3. BORROWINGS	0	0	0	0	0	0	6,167	6,167	0
4. DONATIONS	0	0	0	0	0	873	0	873	31
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	468	354	0	822	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,339	5,339	0	0	0	5,339	0
7. INVESTMENT INCOME	953	0	0	953	0	883	390	2,226	188
8. MISCELLANEOUS	184	0	100	284	0	366	0	650	0
TOTAL	55,944	0	10,326	66,270	1,952	2,747	8,544	79,513	219

196

280

281

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	22,270	0	0	22,270	127	152	0	22,549
(B) OTHER INSTRUCTION & RESEARCH	1,617	0	0	1,617	300	98	0	2,015
(C) OTHER SALARIES AND WAGES	15,164	0	2,512	17,676	520	509	0	18,705
TOTAL SALARIES AND WAGES	39,051	0	2,512	41,563	947	759	0	43,269
2. EMPLOYEE BENEFITS	5,708	0	358	6,066	47	69	0	6,182
TOTAL SALARIES AND BENEFITS	44,759	0	2,870	47,629	994	828	0	49,451
3. LIBRARY ACQUISITIONS	1,386	0	0	1,386	0	0	0	1,386
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,390	0	131	1,521	102	171	617	2,411
5. OPERATIONAL SUPPLIES AND EXPENSES	4,195	0	744	4,939	336	216	0	5,491
6. COST OF GOODS SOLD	0	0	4,163	4,163	0	0	0	4,163
7. UTILITIES	934	0	398	1,332	0	0	0	1,332
8. MUNICIPAL TAXES	419	0	0	419	0	0	0	419
9. RENOVATIONS AND ALTERATIONS	322	0	269	591	0	0	1,925	2,516
10. EXTERNALLY CONTRACTED SERVICES	184	0	88	272	0	0	0	272
11. SCHOLARSHIPS, BURSARIES, ETC.	473	0	0	473	0	341	0	814
12. PRINCIPAL AND INTEREST REPAYMENTS	95	0	1,454	1,549	0	0	0	1,549
13. LAND AND SITE SERVICES	0	0	0	0	0	0	7	7
14. BUILDINGS	0	0	0	0	0	0	5,980	5,980
15. MISCELLANEOUS	1,547	0	133	1,680	314	468	0	2,462
16. INTERNAL COST ALLOCATIONS	-138	0	138	0	0	0	0	0
TOTAL	55,566	0	10,388	65,954	1,746	2,024	8,529	78,253

197

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	22,270	0	22,270	0	0	0	0	0	0	22,270
(B) OTHER INSTRUCTION & RESEARCH	1,617	0	1,617	0	0	0	0	0	0	1,617
(C) OTHER SALARIES AND WAGES	4,896	0	4,896	1,685	961	1,670	3,023	2,252	677	15,164
TOTAL SALARIES AND WAGES	28,783	0	28,783	1,685	961	1,670	3,023	2,252	677	39,051
2. EMPLOYEE BENEFITS	4,054	0	4,054	274	144	233	453	445	105	5,708
TOTAL SALARIES AND BENEFITS	32,837	0	32,837	1,959	1,105	1,903	3,476	2,697	782	44,759
3. LIBRARY ACQUISITIONS	0	0	0	1,386	0	0	0	0	0	1,386
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	480	0	480	33	678	9	96	75	19	1,390
5. OPERATIONAL SUPPLIES AND EXPENSES	2,109	0	2,109	124	270	292	591	360	449	4,195
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	43	0	0	891	0	934
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	419	0	419
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	322	0	322
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	184	0	184
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	473	0	0	0	473
12. PRINCIPAL AND INTEREST REPAYMENTS	95	0	95	0	0	0	0	0	0	95
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	784	0	784	4	26	126	288	62	257	1,547
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-90	-48	0	0	-138
TOTAL	36,305	0	36,305	3,506	2,122	2,713	4,403	5,010	1,507	55,566

198

284

285

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WILFRID LAURIER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	30	0	0	30
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	7	7
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	30	0	-7	23
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	1,711	1,711	0	0	13	13
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	1,711	1,711	30	0	6	36

199

* Other Operating funds are for program development, $1,711 thousand.

** Other Ancillary funds are for WLU Press, $2 thousand; Residences, $4 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	105,804	0	0	16,097	0	121,901	8,638	1,673	12,056	144,568	459
2. TOTAL EXPENSE (FROM TABLE 3)	101,333	0	0	15,487	0	116,820	7,894	1,017	12,317	138,048	0
3. NET REVENUE (EXPENSE)	4,471	0	0	610	0	5,081	744	956	-261	6,520	459
4. NET RECONCILING ITEMS	-475	0	0	-18	0	-493	-5	0	-26	-524	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,996	0	0	592	0	4,588	739	956	-287	5,996	459
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	219	0	0	-10	0	209	-222	-661	613	-61	61
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-4,184	4,184	0	-582	582	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	31	4,184	0	0	582	4,797	517	295	326	5,935	520
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	625	11,669	0	0	622	12,916	5,376	1,158	1,462	20,912	5,627
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	656	15,853	0	0	1,204	17,713	5,893	1,453	1,788	26,847	6,147

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	69,131	0	0	69,131	0	0	0	69,131	0
(II) EXTRA FORMULA	4,543	0	0	4,543	0	0	0	4,543	0
(III) OTHER MCU GRANTS	1,833	0	209	2,042	699	0	9,106	11,847	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,078	217	0	1,295	0
TOTAL ONTARIO GRANTS	75,507	0	209	75,716	1,777	217	9,106	86,816	0
(C) FEDERAL	0	0	0	0	5,766	0	0	5,766	0
(D) MUNICIPAL	51	0	0	51	16	0	0	67	0
(E) OTHER	0	0	0	0	6	0	0	6	0
2. FEES (A) TUITION CREDIT	26,227	0	0	26,227	0	0	0	26,227	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,942	0	4,630	6,572	0	0	0	6,572	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	100	0	0	100	0	1,422	2,786	4,308	321
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,073	0	0	1,073	0
6. SALES OF SERVICE AND PRODUCTS	0	0	11,258	11,258	0	0	0	11,258	0
7. INVESTMENT INCOME	1,843	0	0	1,843	0	334	164	2,341	138
8. MISCELLANEOUS	134	0	0	134	0	0	0	134	0
TOTAL	105,804	0	16,097	121,901	8,638	1,973	12,056	144,568	459

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	37,878	0	0	37,878	0	0	0	37,878
(B) OTHER INSTRUCTION & RESEARCH	6,289	0	0	6,289	4,361	0	0	10,650
(C) OTHER SALARIES AND WAGES	27,527	0	3,986	31,513	0	0	0	31,513
TOTAL SALARIES AND WAGES	71,694	0	3,986	75,680	4,361	0	0	80,041
2. EMPLOYEE BENEFITS	11,290	0	671	11,961	253	0	0	12,214
TOTAL SALARIES AND BENEFITS	82,984	0	4,657	87,641	4,614	0	0	92,255
3. LIBRARY ACQUISITIONS	2,247	0	0	2,247	0	0	0	2,247
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,609	0	667	5,276	1,259	0	0	6,535
5. OPERATIONAL SUPPLIES AND EXPENSES	2,735	0	704	3,439	2,021	556	831	6,847
6. COST OF GOODS SOLD	0	0	5,980	5,980	0	0	0	5,980
7. UTILITIES	2,587	0	743	3,330	0	0	0	3,330
8. MUNICIPAL TAXES	787	0	86	873	0	0	0	873
9. RENOVATIONS AND ALTERATIONS	996	0	266	1,262	0	0	1,497	2,759
10. EXTERNALLY CONTRACTED SERVICES	273	0	20	293	0	0	0	293
11. SCHOLARSHIPS, BURSARIES, ETC.	731	0	0	731	0	461	0	1,192
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,120	1,120	0	0	0	1,120
13. LAND AND SITE SERVICES	493	0	736	1,229	0	0	0	1,229
14. BUILDINGS	0	0	0	0	0	0	9,989	9,989
15. MISCELLANEOUS	3,399	0	0	3,399	0	0	0	3,399
16. INTERNAL COST ALLOCATIONS	-508	0	508	0	0	0	0	0
TOTAL	101,333	0	15,487	116,820	7,894	1,017	12,317	138,048

205

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	37,878	0	37,878	0	0	0	0	0	0	37,878
(B) OTHER INSTRUCTION & RESEARCH	6,289	0	6,289	0	0	0	0	0	0	6,289
(C) OTHER SALARIES AND WAGES	7,273	0	7,273	4,093	2,425	2,459	4,368	6,071	838	27,527
TOTAL SALARIES AND WAGES	51,440	0	51,440	4,093	2,425	2,459	4,368	6,071	838	71,694
2. EMPLOYEE BENEFITS	7,743	0	7,743	693	404	372	779	1,211	88	11,290
TOTAL SALARIES AND BENEFITS	59,183	0	59,183	4,786	2,829	2,831	5,147	7,282	926	82,984
3. LIBRARY ACQUISITIONS	0	0	0	2,247	0	0	0	0	0	2,247
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,875	0	1,875	372	1,678	185	273	199	27	4,609
5. OPERATIONAL SUPPLIES AND EXPENSES	1,295	0	1,295	97	92	183	348	515	205	2,735
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	73	0	0	2,514	0	2,587
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	787	0	787
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	996	0	996
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	273	0	273
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	731	0	0	0	731
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	493	0	493
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,182	0	1,182	7	74	414	318	299	1,105	3,399
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-20	0	-488	-508
TOTAL	63,535	0	63,535	7,509	4,746	4,344	6,066	13,358	1,775	101,333

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WINDSOR

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	44	4,110	30	0	0	4,184	582	0	0	582
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	44	4,110	30	0	0	4,184	582	0	0	582
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,320	4,128	170	0	5,051	11,669	622	0	0	622
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,364	8,238	200	0	5,051	15,853	1,204	0	0	1,204

* Other Operating funds are for capital, $1,750 thousand; financial planning, $1,500 thousand; stabilization fund, $1,801 thousand.

207

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	276,691	0	5,480	41,174	0	323,345	23,686	4,900	21,427	373,358	1,554
2. TOTAL EXPENSE (FROM TABLE 3)	276,796	0	5,582	48,069	0	330,447	22,713	1,735	42,929	397,824	0
3. NET REVENUE (EXPENSE)	-105	0	-102	-6,895	0	-7,102	973	3,165	-21,502	-24,466	1,554
4. NET RECONCILING ITEMS	1,700	0	131	-131	0	1,700	0	0	943	2,643	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,595	0	29	-7,026	0	-5,402	973	3,165	-20,559	-21,823	1,554
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	2,376	0	-29	195	0	2,542	-1,149	-2,868	1,988	513	-513
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-4,672	4,672	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-701	4,672	0	-6,831	0	-2,860	-176	297	-18,571	-21,310	1,041
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-874	3,599	0	-2,292	0	433	14,316	11,584	18,183	44,516	9,871
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,575	8,271	0	-9,123	0	-2,427	14,140	11,881	-388	23,206	10,912

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	155,139	0	0	155,139	0	0	0	155,139	0
(II) EXTRA FORMULA	32,626	0	0	32,626	0	0	0	32,626	0
(III) OTHER MCU GRANTS	6,436	0	716	7,152	1,744	0	14,102	22,998	0
(B) OTHER ONTARIO GRANTS	592	30	0	622	779	0	0	1,401	0
TOTAL ONTARIO GRANTS	194,793	30	716	195,539	2,523	0	14,102	212,164	0
(C) FEDERAL	371	0	0	371	14,277	291	0	14,939	0
(D) MUNICIPAL	24	0	0	24	173	0	0	197	0
(E) OTHER	490	0	0	490	1,080	0	0	1,570	0
2. FEES (A) TUITION CREDIT	71,093	0	0	71,093	0	0	0	71,093	0
(B) TUITION NON-CREDIT	0	5,066	0	5,066	0	0	0	5,066	0
(C) MISCELLANEOUS	4,815	370	13,026	18,211	0	0	1,432	19,643	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	637	0	0	637	0	2,610	121	3,368	488
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	5,633	688	0	6,321	0
6. SALES OF SERVICE AND PRODUCTS	0	0	26,834	26,834	0	0	0	26,834	0
7. INVESTMENT INCOME	3,567	0	0	3,567	0	963	1,769	6,299	1,068
8. MISCELLANEOUS	901	14	598	1,513	0	148	4,003	5,664	0
TOTAL	276,891	5,480	41,174	323,345	23,688	4,900	21,427	373,358	1,554

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	104,576	0	0	104,576	1,695	0	0	106,271
(B) OTHER INSTRUCTION & RESEARCH	9,763	2,482	0	12,245	3,827	0	0	16,072
(C) OTHER SALARIES AND WAGES	84,864	772	11,936	97,592	5,216	413	0	103,221
TOTAL SALARIES AND WAGES	199,203	3,254	11,936	214,413	10,738	413	0	225,564
2. EMPLOYEE BENEFITS	30,764	157	1,798	32,719	686	29	0	33,434
TOTAL SALARIES AND BENEFITS	229,967	3,411	13,754	247,132	11,424	442	0	258,998
3. LIBRARY ACQUISITIONS	4,598	0	0	4,598	0	144	0	4,742
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,079	313	890	9,282	3,167	162	467	13,078
5. OPERATIONAL SUPPLIES AND EXPENSES	7,099	1,005	3,081	11,185	4,434	85	50	15,754
6. COST OF GOODS SOLD	0	0	13,453	13,453	0	0	0	13,453
7. UTILITIES	8,984	32	3,715	12,731	55	0	0	12,786
8. MUNICIPAL TAXES	1,758	0	0	1,758	0	0	0	1,758
9. RENOVATIONS AND ALTERATIONS	1,190	5	1,845	2,840	4	0	2,325	5,169
10. EXTERNALLY CONTRACTED SERVICES	1,524	0	1,003	2,527	0	0	283	2,810
11. SCHOLARSHIPS, BURSARIES, ETC.	3,218	0	0	3,218	0	670	0	3,888
12. PRINCIPAL AND INTEREST REPAYMENTS	554	0	9,576	10,130	0	0	1,432	11,562
13. LAND AND SITE SERVICES	0	0	0	0	0	0	5,053	5,053
14. BUILDINGS	0	0	510	510	0	0	33,278	33,788
15. MISCELLANEOUS	9,825	816	442	11,083	3,829	232	41	14,985
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	276,796	5,582	48,069	330,447	22,713	1,735	42,929	397,824

213

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	104,576	0	104,576	0	0	0	0	0	0	104,576
(B) OTHER INSTRUCTION & RESEARCH	9,763	0	9,763	0	0	0	0	0	0	9,763
(C) OTHER SALARIES AND WAGES	35,455	0	35,455	8,303	5,609	5,101	13,869	13,760	2,767	84,864
TOTAL SALARIES AND WAGES	149,794	0	149,794	8,303	5,609	5,101	13,869	13,760	2,767	199,203
2. EMPLOYEE BENEFITS	22,459	0	22,459	1,347	894	763	2,078	2,339	884	30,764
TOTAL SALARIES AND BENEFITS	172,253	0	172,253	9,650	6,503	5,864	15,947	16,099	3,651	229,967
3. LIBRARY ACQUISITIONS	0	0	0	4,598	0	0	0	0	0	4,598
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,672	0	2,672	530	2,837	188	827	953	72	8,079
5. OPERATIONAL SUPPLIES AND EXPENSES	2,800	0	2,800	315	161	223	1,804	1,391	805	7,099
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,134	0	0	5,850	0	8,984
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,758	0	1,758
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,190	0	1,190
10. EXTERNALLY CONTRACTED SERVICES	43	0	43	10	0	1	4	1,365	101	1,524
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,218	0	0	0	3,218
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	82	0	0	472	554
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,940	0	4,940	116	905	337	1,722	357	1,418	9,825
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	182,708	0	182,708	15,219	13,540	9,943	20,104	28,983	6,319	276,796

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1992
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: YORK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	PENSION SURPLUSES (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	8,371	0	2,900	0	11,271	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	5,399	0	0	1,200	6,599	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	2,972	0	2,900	-1,200	4,672	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	5,399	0	7,100	-8,900	3,599	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	8,371	0	10,000	-10,100	8,271	0	0	0	0

* Other Operating funds are for vacation pay accrual, ($5,400) thousand; early retirements, ($4,700) thousand.